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CHANGES IN IMPORT DUTIES ON TOBACCO IN FREE WORLD COUNTRIES

1957-1969

FAS M-177-Rev. September 1970

U.S. Department of Agriculture
Foreign Agricultural Service

FOREWORD

The United States, as the world's major exporter and third-ranking importer of tobacco, has a basic interest in import duties on tobacco and tobacco products. In 1968, total U.S. exports of unmanufactured tobacco were 598.8 million pounds, and exports of cigarettes reached 26.5 billion pieces.

The United States has relatively low duties on unmanufactured tobacco and tobacco products. Imports of unmanufactured tobacco reached 221.5 million pounds in 1968.

World trade in tobacco is also enormous. A grand total of 1,800 million pounds was traded in 1968, or 18 percent of the total world production.

Import duties are among the most significant factors influencing movements of tobacco in international trade (along with other government-made restrictions and the economic factors of supply, demand, quality, and price). For this reason, a continuing need exists for comprehensive and up-to-date information on duties applied to tobacco imports around the world.

This publication deals with such duties and changes in them taking place during the 1957-68 period. It supersedes a similar study (FAS-M-177) published in April 1966. Another publication dealing with nontariff barriers to world trade in tobacco (FAS-M-146) was issued by this division in May 1969.

Hugh C. Kiger
Director
Tobacco Division

PREFACE

The data contained in this study, although compiled from attaché reports, official sources, and trade publications, are presented here for the purposes of information only. They do not constitute final authority as to the rate of duty legally applicable to any given tobacco item. Persons seeking further information on import duties of the United States should be directed to the Bureau of Customs, Washington, D.C. Current information of a general nature on import duties of other countries may be secured from the Bureau of International Commerce, U.S. Department of Commerce, in Washington, D.C.

In this study, the authors have sought to make the comparisons of import charges applied by the various countries in 1957 and in 1968 as understandable as possible, and to this end have converted into U.S. currency many of the charges listed. Rates for 1968 are those believed to be currently in effect on tobacco and tobacco products, so far as information is readily available.

Where the rate for converting local currency into U.S. dollars changed appreciably, respective annual average conversion rates for each country for each of the years reported are used.

The "additional charges" sometimes applied in connection with import duties have been found difficult in some cases to calculate and summarize. The reader is put on notice that those which are included in this publication may not be the only charges in effect in some countries. Likewise, it is possible that duty changes have taken place in some countries, about which the authors have not been fully informed.

The authors are indebted to the Bureau of International Commerce of the U.S. Department of Commerce and the Trade Policy Division and Operations Analysis Division of FAS, USDA, for help in securing import duties currently effective in some of the countries included in the report.

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CHANGES IN IMPORT DUTIES ON TOBACCO IN FREE WORLD COUNTRIES, 1957-1969

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SUMMARY OF DUTY CHANGES

In this study, records of tobacco import duties and preferential arrangements were reviewed for 132 Free World countries or areas, in order to determine what changes had taken place in import duties and preferential arrangements between 1957 and 1969.

It is interesting to note that 72 countries raised duties on unmanufactured (leaf) tobacco, 76 raised import duties on cigarettes, and 76 raised duties on smoking tobacco or tobacco products. Duties on unmanufactured tobacco were lowered in 20 countries and remained unchanged in 39 countries.

The South America, Central America, and Caribbean area had a larger proportion of countries raising duties on both leaf tobacco and cigarettes than any other area.

For both leaf tobacco and cigarettes, increases in duties varied widely among countries.

Duties on unmanufactured tobacco in the Common Market countries are currently in a transitional stage in their movement towards the final uniform common external tariff (CXT). External duties in five out of six of these countries increased between 1957 and January 1968. On July 1, 1968, the EC made a reduction of their external duties toward the rates negotiated in the Kennedy Round of GATT. The balance of the reductions is scheduled for January 1, 1970, January 1, 1971, and January 1, 1972.

NORTH AMERICA

North America has more liberal trade policies on tobacco than has any other continent. All three North American countries—the United States, Canada, and Mexico—produce and import tobacco; all have relatively low import duties on tobacco.

During the 1957-68 period, Canada made six changes in tobacco import duties; one was an increase in the duty on cigars in 1960; the other five were reductions on dark leaf and light leaf tobacco and also on cigars, cigarettes, and cut tobacco. These reductions resulted from the Kennedy Round negotiations and became effective June 4, 1969.

During the priod 1957-68, the United States lowered duties on nine tobacco items and left five unchanged; it did not raise the duty on a single item. U.S. duties on tobacco from Cuba and the Philippines were, in general, lowered under existing preferential arrangements between 1957 and 1960.

In the Kenndy Round negotiations under GATT, the United States agreed to lower the duties on two leaf items and two tobacco products items.

Item	Most-favored-nation rate[1]					
	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [2]
Tobacco:						
Unmanufactured:	*Canadian dollars*		*U.S. dol.*	*Canadian dollars*		*U.S. dol.*
Turkish type:	*per pound*	*Percent*	*per pound*	*per pound*	*Percent*	*per pound*
Unstemmed	[3] 0.11	--	0.10	0.22	—	0.23
Other types:						
Unstemmed[4]	[3] .05	--	.046	.20	--	.21
Stemmed	.30	--	.28	.30	--	.31
Manufactured:						
Cigars	[3] 1.45	10	--	1.75	15	2.24
Cigarettes	--	[3] 25	([5])	2.00	15	2.34
Cut	[3] .40	--	.37	.65 +15¢ lb.	--	.84
Snuff	.55	--	.51	.90	--	.94
Other, n.e.s.	.70	--	.65	.90 +15¢ lb.	--	1.10
Converted leaf [6]	.75	--	.69	--	--	--
(Homog. sheet) new item		--	--	--	--	--

[1] Canada has only two tobacco items on which preferential rates are granted (British Preferential Tariff). There is a preference of 10 Canadian cents per pound on Turkish type leaf and a preference of 15 Canadian cents per pound on manufactured tobacco, n.e.s. (which includes snuff).

[2] The Conversion rate in 1968: $1.08 Canadian dollars = US$1.00, and in 1957: $0.96 Canadian dollars = US$1.00.

[3] These rates became effective June 4, 1969 and are the final rates of the Kennedy Round negotiations.

[4] Imported by cigar manufacturers for use as wrappers in the manufacture of cigars in their own factories.

[5] Excise tax adjusted at border plus 25 percent ad valorem for U.S. cigarettes.

[6] Converted tobacco leaf (homogenized sheet) for use in the manufacture of cigar binders and cigar wrappers.

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty	
				1	2
		PART 13. - TOBACCO AND TOBACCO PRODUCTS Part 13 headnotes: 1. The term "wrapper tobacco", as used in this part, means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco. 2. The percentage of wrapper tobacco in a bale, box, package, or other shipping unit is the ratio of the number of leaves of wrapper tobacco in such unit to the total number of leaves therein. In determining such percentage for classification purposes, the appraiser shall examine at least ten hands, and shall count the leaves in at least two hands, from each shipping unit designated for examination. 3. Filler tobacco and scrap tobacco, which are Philippine articles, are entitled to admission free of duty under items 170.22, 170.26, 170.29, 170.33, 170.36, 170.42, 170.47, and 170.62 of this part if entered on or before December 31, 1973, but the total aggregate quantity of such tobaccos entered under these items during each calendar year shall not exceed-- (a) 5,200,000 pounds during calendar years 1963 through 1964, (b) 3,900,000 pounds during calendar years 1965 through 1967, (c) 2,600,000 pounds during calendar years 1968 through 1970, and (d) 1,300,000 pounds during calendar years 1971 through 1973. 4. Cigars, which are Philippine articles, are entitled to admission free of duty under items 170.68 and 170.74 of this part if entered on or before December 31, 1973, but the total quantity of such cigars entered under these items during each calendar year shall not exceed -- (a) 160,000,000 cigars during calendar years 1963 through 1964, (b) 120,000,000 cigars during calendar years 1965 through 1967, (c) 80,000,000 cigars during calendar years 1968 through 1970, and (d) 40,000,000 cigars during calendar years 1971 through 1973. 5. The dutiable weight of cigars and cigarettes includes the weight of all materials which are integral parts thereof. 6. Provisions for the free entry of certain samples of tobacco products are covered by part 5 of schedule 8.			

Item	Stat. Suffix	Articles	Units of Quantity	Rates of duty	
				1	2
		Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together:			
170.01	00	Not stemmed	Lb.	$2.275 per lb.	$2.275 per lb.
170.05	00	Stemmed	Lb.	$2.925 per lb.	$2.925 per lb.
		Wrapper tobacco (whether or not mixed or packed with filler tobacco):			
170.10	00	Not stemmed	Lb.	90.9¢ per lb.	$2.275 per lb.
170.11		If product of Cuba	.....	81.9¢ per lb. (s)	
170.15	00	Stemmed	Lb.	$1.548 per lb.	$2.925 per lb.
		Filler tobacco (whether or not mixed or packed with wrapper tobacco):			
		When mixed or packed with over 35% of wrapper tobacco:			
170.20	00	Not stemmed	Lb.	90.9¢ per lb.	$2.275 per lb.
170.21		If product of Cuba	.....	81.9¢ per lb. (s)	
		If product of the Philippines:			
		If Philippine articles:			
170.22	00	Within tariff-rate quota (see headnote 3 of this part)	Lb.	Free	
170.23	00	Other	Lb.	81.9¢ per lb.	
170.24	00	Other	Lb.	90.9¢ per lb.	
170.25	00	Stemmed	Lb.	$1.548 per lb.	$2.925 per lb.
		If product of the Philippines:			
170.26	00	If Philippine articles within tariff-rate quota (see headnote 3 of this part)	Lb.	Free	
170.27	00	Other	Lb.	$1.548 per lb.	
		When not mixed and not packed with wrapper tobacco, or when mixed or packed with 35% or less of wrapper tobacco:			
		Cigarette leaf:			
		Not stemmed:			
170.28	00	Leaf, oriental or Turkish type, not over 8.5 inches in length	Lb.	12¢ per lb.	35¢ per lb.
		If product of the Philippines:			
170.29	00	If Philippine articles within tariff-rate quota (see headnote 3 of this part)	Lb.	Free	
170.31	00	Other	Lb.	12¢ per lb.	
170.32		Other	.....	12.75¢ per lb.	35¢ per lb.
	20	Flue-cured and burley	Lb.		
	40	Other	Lb.		
		If product of the Philippines:			
170.33	00	If Philippine articles within tariff-rate quota (see headnote 3 of this part)	Lb.	Free	
170.34	00	Other	Lb.	12.75¢ per lb.	
170.35	00	Stemmed	Lb.	47¢ per lb.	50¢ per lb.
		If product of the Philippines:			
170.36	00	If Philippine articles within tariff-rate quota (see headnote 3 of this part)	Lb.	Free	
170.37	00	Other	Lb.	47¢ per lb.	
		Other, including cigar leaf:			
170.40	00	Not stemmed	Lb.	16.1¢ per lb.	35¢ per lb.
170.41		If product of Cuba	.....	12.6¢ per lb. (s)	
		If product of the Philippines:			
		If Philippine articles:			
170.42	00	Within tariff-rate quota (see headnote 3 of this part)	Lb.	Free	
170.43	00	Other	Lb.	12.6¢ per lb.	
170.44	00	Other	Lb.	16.1¢ per lb.	

(s) = Suspended. See general headnote 3(b).

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty 1	Rates of Duty 2
		Filler tobacco -- Con.			
		Other, including cigar leaf -- Con.			
170.45	00	Stemmed	Lb.	23¢ per lb.	50¢ per lb.
170.46		If product of Cuba		18¢ per lb. (s)	
		If product of the Philippines:			
		If Philippine articles:			
170.47	00	Within tariff-rate quota (see headnote 3 of this part)	Lb.	Free	
170.48	00	Other	Lb.	18¢ per lb.	
170.49	00	Other	Lb.	23¢ per lb.	
		Tobacco stems:			
170.50	00	Not cut, not ground, and not pulverized	Lb.	Free	Free
170.55	00	Cut, ground, or pulverized	Lb.	55¢ per lb.	55¢ per lb.
170.60	00	Scrap tobacco	Lb.	16.1¢ per lb.	35¢ per lb.
170.61		If product of Cuba		12.6¢ per lb. (s)	
		If product of the Philippines:			
		If Philippine articles:			
170.62	00	Within tariff-rate quota (see headnote 3 of this part)	Lb.	Free	
170.63	00	Other	Lb.	12.6¢ per lb.	
170.64	00	Other	Lb.	16.1¢ per lb.	
170.65	00	Cigarettes	No ...v Lb.	$1.06 per lb. + 5% ad val.	$4.50 per lb. + 25% ad val.
		Cigars and cheroots:			
170.66	00	Cigars each valued 15 cents or over	No ...v Lb.	$1.33 per lb. + 7% ad val.	$4.50 per lb. + 25% ad val.
170.67		If product of Cuba		$1.27 per lb. + 7% ad val. (s)	
		If product of the Philippines:			
		If Philippine articles:			
170.68	00	Within tariff-rate quota (see headnote 4 of this part)	No ...v Lb.	Free	
170.69	00	Other	No ...v Lb.	$1.27 per lb. + 7% ad val.	
170.70	00	Other	No ...v Lb.	$1.33 per lb. + 7% ad val.	
170.72	00	Other	No ...v Lb.	$1.91 per lb. + 10.5% ad val.	$4.50 per lb. + 25% ad val.
170.73		If product of Cuba		$1.27 per lb. + 8.5% ad val. (s)	
		If cigars the product of the Philippines:			
		If Philippine articles:			
170.74	00	Within tariff-rate quota (see headnote 4 of this part)	No ...v Lb.	Free	
170.75	00	Other	No ...v Lb.	$1.27 per lb. + 8.5% ad val.	
170.76	00	Other	No ...v	$1.91 per lb. + 10.5% ad val.	
170.78	00	Snuff and snuff flour, manufactured of tobacco, of all descriptions	Lb.	15¢ per lb.	55¢ per lb.
170.80	00	Tobacco, manufactured or not manufactured, not specially provided for	Lb.	17.5¢ per lb.	55¢ per lb.

(s) = Suspended. See general headnote 3(b).

STAGED RATES AND HISTORICAL NOTES

Staged Rates

Modifications of column 1 rates of duty by Pres. Proc. 3822 (Kennedy Round), Dec. 16, 1967. 32 F.R. 19002:

TSUS item	Prior rate	Rate of duty, effective with respect to articles entered on and after January 1 --				
		1968	1969	1970	1971	1972
170.28	12.75¢ per. lb.	12.5¢ per lb.	12¢ per lb.	12¢ per lb.	11.5¢ per lb.	11.5¢ per lb.
170.31	12.75¢ per lb.	12.5¢ per lb.	12¢ per lb.	12¢ per lb.	11.5¢ per lb.	11.5¢ per lb.
170.35	50¢ per lb.	49¢ per lb.	48¢ per lb.	47¢ per lb.	46¢ per lb.	45¢ per lb.
170.37	50¢ per lb.	49¢ per lb.	48¢ per lb.	47¢ per lb.	46¢ per lb.	45¢ per lb.
170.66[1]	$1.91 per lb. + 10.5% ad val.	$1.71 per lb. +9.4% ad val.	$1.52 per lb. +8% ad val.	$1.33 per lb. +7% ad val.	$1.14 per lb. +6% ad val.	95¢ per lb. +5% ad val.
170.67	$1.27 per lb. + 8.5% ad val. (s)	$1.27 per lb. + 8.5% ad val. (s)	$1.27 per lb. + 8% ad val. (s)	$1.27 per lb. + 7% ad val. (s)	Item deleted	--
170.69	$1.27 per lb. + 8.5% ad val.	$1.27 per lb. + 8.5% ad val.	$1.27 per lb. + 8% ad val.	$1.27 per lb. + 7% ad val.	Item deleted	--
170.70	$1.91 per lb. + 10.5% ad val.	$1.17 per lb. + 9.4% ad val.	$1.52 per lb. + 8% ad val.	$1.33 per lb. + 7% ad val.	$1.14 per lb. + 6% ad val.	95¢ per lb. + 5% ad val.
170.78	22¢ per lb.	19.5¢ per lb.	17¢ per lb.	15¢ per lb.	13¢ per lb.	11¢ per lb.

[1] Subordinate Cuban provision (item 170.67) deleted, effective Jan. 1, 1970.

Other Amendments and Modifications

PROVISION	
Part 13- - hdnte 3	Headnote 3 modified by deleting "170.31" and inserting "170.29, 170.33" in lieu thereof. Pres. Proc. 3822 (Kennedy Round), Dec. 16, 1967, 32 F.R. 19002, effective date Jan. 1, 1968.
Part 13- - hdnte 4	Headnote 4 modified by deleting "item 170.72" and "this item" and inserting "items 170.68 and 170.74" and "these items", respectively, in lieu thereof. Pres. Proc. 3822 (Kennedy Round), Dec. 16, 1967, 32 F.R. 19002, effective date Jan. 1, 1968.
170.28- - 170.29 170.30 170.31 170.32 170.33 170.34	Items 170.30 (column 1 rate- -12.75¢ per lb.; column 2 rate- -35¢ per lb.), 170.31 (Philippine- -free), and 170.32 (Philippine- -12.75¢ per lb.) deleted and new items 170.28, 170.29, 170.31, 170.32, 170.33, and 170.34 and heading immediately preceding item 170.28 added in lieu thereof. Pres. Proc. 3822 (Kennedy Round), Dec. 16, 1967, 32 F.R. 19002, effective date Jan. 1, 1968.

PROVISION	
170.66- - 170.67 170.68 170.69 170.70 170.71 170.72 170.73 170.74 170.75 170.76	Items 170.70 (column 1 rate- -$1.91 per lb. - 10.5% ad val.; column 2 rate- -$4.50 per lb. + 25% ad val.), 170.71 (Cuba- -$1.27 per lb. + 8.5% ad val.), 170.72 (Philippine- -free), 170.73 (Philippine- -$1.27 per lb. + 8.5% ad val.), and 170.74 (Philippine- -$1.91 per lb. + 10.5% ad val.) deleted and new items 170.66, 170.67, 170.68, 170.69, 170.70, 170.72, 170.73, 170.74, 170.75, and 170.76 and headings immediately preceding items 170.66, 170.68, and 170.74 added in lieu thereof. Pres. Proc. 3822 (Kennedy Round), Dec. 16, 1967, 32 F.R. 19002, effective date Jan. 1, 1968.
170.75- - 170.78	Original item 170.75 redesignated as item 170.78 Pres. Proc. 3822 (Kennedy Round), Dec. 16, 1967, 32 F.R. 19002, effective date Jan 1, 1968.

Statistical Notes

PROVISION	Effective date
170.28- -See Other Amendments and Modifications 00- -Estab. (transferred from 170.3040pt)	Jan. 1, 1968
170.29- -See Other Amendments and Modifications 00- -Estab. (transferred from 170.3100pt)	Jan. 1, 1968
170.30- -See Other Amendemnts and Modifications 20- -Disc. (transferred to 170.3220)	Jan. 1, 1968
40- -Disc. (transferred to 170.2800 & 170.3240)	do
170.31- -See Other Amendments and Modifications 00- -Philippine articles within tariff-rate quota transferred to 170.2900 & 170.3300; other Philippine articles transferred from 170.3200pt.	Jan. 1, 1968
170.32- -See Other Amendments and Modifications 00- -Disc. (transferred to 170.3100 & 170.3400)	Jan. 1, 1968
20- -Estab. (transferred from 170.3020)	do
40- -Estab. (transferred from 170.3040pt)	do
170.33- -See Other Amendments and Modifications 00- -Estab. (transferred from 170.3100pt)	Jan. 1, 1968

PROVISION	Effective date
170.34- -See Other Amendments and Modifications 00- -Estab. (transferred from 170.3200pt)	Jan. 1, 1968
170.66- -See Other Amendments and Modifications 00- -Estab. (transferred from 170.7000pt)	Jan. 1, 1968
170.68- -See Other Amendments and Modifications 00- -Estab. (transferred from 170.7200pt)	Jan. 1, 1968
170.69- -See Other Amendments and Modifications 00- -Estab. (transferred from 170.7300pt)	Jan. 1, 1968
170.70- -See Other Amendments and Modifications 00- -Cigars and cheroots not products of the Philippines transferred to 170.6600 & 170.7200; cigars and cheroots not Philippine articles valued 15 cents or over transferred from 170.7400	Jan. 1, 1968
170.72- -See Other Amendments and Modifications 00- -Philippine cigars within tariff-rate quota transferred to 170.6800 & 170.7400; cigars and cheroots not products of the Philippines valued under 15 cents transferred from 170.7000pt	Jan. 1, 1968

MEXICO

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1], [2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1], [2]
Tobacco:						
Unmanufactured:	*Peso per kg.*	*Percent*	*U.S. dol. per lb.*	*Peso per kg.*	*Percent*	*U.S. dol. per lb.*
Dark	1.20	[3] 35	–	1.00	25	–
Light	.80	[3] 35	–	.60	25	–
Wrapper	1.10	[3] 20	–	1.00	10	–
Manufactured:						
Cigars	6.50	[3] 90	–	6.50	65	–
Cigarettes	.80	[3] 10	–	.70	–	–
	(per pack)			*(per pack)*		
Cut & shredded	4.00	[3] 80	–	4.00	65	–
Chewing	1.25	[3] 90	–	1.25	65	–
Snuff	1.25	[3] 65	–	1.25	65	–

[1] Conversion rate, 1957 & 1968: 12.50 pesos (100 centavos) = US$1.00,

[2] In addition to the above a tobacco tax is also collected at the time of importation: 1968, 20 percent ad valorem on cigars (value after duty), 1957, 11.55 percent; and 35 percent ad valorem on smoking, chewing and snuff (value after duty).

[3] Computed on official valuation. Ad valorem duties are levied on the invoice value or the official Mexican valuation as shown in the tariff, whichever is higher.

NOTE: There is a surtax of 3 percent of the duty. On shipment by mail the surtax is 10 percent of duty. There is a "Barter" surcharge–6 percent of value.

Prior import license required on all tobacco. Imports into free zones and perimeters also require prior import Licenses.

Preferences:

Preferences granted or received on tobacco and tobacco products in North America.

Country	Preference on leaf	Preference on products
Canada	Granted New Zealand under a trade agreement - free.	None
	Granted Republic of South Africa - British preferential rate.	None
United States	Grants Republic of Philippines a duty-free quota on filler tobacco. (See U.S. Tariff Schedule on page 3.)	Grants Republic of Philippines duty-free quota on cigars. (See U.S. Tariff Schedule on page 3.)
	Cuban tobacco did receive a preference, now embargoed.	Cuban cigars did receive a preference, now embargoed.
Mexico	None	Paraguay is the only LAFTA Member exempt from import charges on products.

SOUTH AMERICA, CENTRAL AMERICA, AND CARIBBEAN ISLANDS

In South America, domestic supplies of dark tobacco are plentiful, but high-quality light tobacco is needed in many countries.

Several countries limit imports of light tobacco as well as cigarettes. Duty rates and restrictions have increased in recent years.

Currently there are three "trading groups," LAFTA, CACM, and CARIFTA.

LAFTA.

The designation LAFTA refers to the Latin American Free Trade Association, whose members are Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Mexico, Paraguay, Peru, Uruguay, and Venezuela. They have a common list of tariff items on which member countries plan to reduce duties to zero (0) for imports from member countries.

CACM.

The designation CACM refers to the Central American Common Market, comprised of Costa Rica, El Salvador, Guatemala, Honduras, and Nicaragua. More than 95 percent of their tariff rates have been unified in a common external tariff that follows a modified SITC nomenclature. Trade among members, with few exceptions, is relatively free.

CARIFTA.

This designation refers to the Caribbean Free Trade Association, which became functional on May 1, 1968. The last two members to join were Jamaica and Montserrat; they joined on August 1, 1968. Other members include Antigua, Barbados, Dominica, Grenada, Guyana, St. Kitts-Nevis-Anguilla, St. Lucia, St. Vincent, and Trinidad and Tobago -i.e., all the English-speaking territories of the Caribbean except the Bahamas, British Honduras, and the British Virgin Islands. Goods shipped between the territories will be duty free, except for alcoholic beverages and some consumer products.

ARGENTINA (Member of LAFTA)

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1]
	Pesos per kg.	*Percent*	*U.S. dol. per lb.*	*Gold pesos per kg.*	*Percent*	*U.S. dol. per lb.*
Tobacco:						
Unmanufactured	--	[2] 140	--	0.4838	([3])	[3] 0.01
Manufactured:						
Cigars	--	110	--	--	50	1.40
Cigarettes	--	110	--	1.794	([3])	[3] .03
Cut tobacco	--	70	--	0.4838	--	.01

[1] Conversion rate, 1957: 65 paper pesos = US$1.00 (2.27 paper pesos = 1 gold peso), and 1968: 350 peso (100 centavos = US$1.00).

[2] This rate for other tobacco applies to cigarette tobacco (flue-cured and burley). Cigar wrapper was lowered in the K.R. GATT Negotiations and will be 25 percent by January 1, 1972.

[3] Import surcharges and other charges in effect in 1957 not readily available.

Note: For 1968 there was a surcharge equivalent to 4 percent of ocean freight charges on all imports, also a statistical tax of 1½ percent of the CIF value.

Unless otherwise noted, there is a prior deposit required of 40 percent of CIF VALUE @ 180 days.

BAHAMAS

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1]
Tobacco:	*Bahaman Dollar per lb.*	*Percent*	*U.S. dol. per lb.*	*s d per lb.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	0.03	–	0.03	0 3	–	0.03
Manufactured:						
Cigars	--	[2] 25	--	- -	[2] 25	--
Cigarettes	+ 07½ *(per 100)*	[2] 50	--	+ 7½ *(per 100)*	[2] 50	--
Mfd. fine cut	--	[2] 50	--	- -	[2] 50	--
Plug	0. 09	–	.09	- -	–	--

[1] Conversion rate, 1957: 1 Bahama pound (20 shillings) = US$2.80, and 1968: 1.02 Bahaman dollar = US$1.00.
[2] Plus an emergency tax of an additional 7½ percent ad valorem.

· Preferential rate: Currently, duty preference is granted to British Commonwealth countries amounting to 16=2/3 percent ad valorem on fine cut tobacco (equivalent to 23 U.S. cents per pound) and 3 pence a pound (equivalent to about 3.5 U.S. cents a pound) on plug tobacco.

BARBADOS ISLAND (Member of CARIFTA)

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv. [1]	Local currency	Total duty, U.S. equiv. [1]
Tobacco:	*E. Carib dollar per lb.*	*BWI dol. per lb.*	*E. Carib dollar per lb.*	*U.S. dol. per lb.*	*BWI dol. per lb.*	*U.S. dol. per lb.*
Unmanufactured:						
Unstemmed	3.06	3.06	3.06	1.53	3.06	1.78
Manufactured:						
Cigars and cheroots	3.70	3.70	4.76	2.38	4.76	2.78
Cigarettes	6.76	4.16	7.24	3.62	4.64	2.71
Plug, stick or twist	2.00	2.00	2.12	1.06	2.12	1.24
Snuff	1.22	1.22	1.28	.64	1.28	.75
Other, n.e.s.	2.48	2.48	2.78	1.39	2.78	1.62

[1] Conversion rate, 1957: 1.714 British West Indies dollar (100 cents) = US$1.00. Conversion rate, 1968: 2.00 East Caribbean dollar (100 cents) = US$1.00.

Note: – A surtax of 10% of duty on above tobacco items.

BERMUDA

Item	Preferential rate				General rate					
	1969[1]		1957		1969[1]			1957		
	Specific rate (local currency)	Ad val. rate	Specific rate (local currency)	Ad val. rate	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[2]
Tobacco:	*s d*		*s d*		*s d*	*Per-*	*U.S. dol.*	*s d*		*U.S. dol.*
Unmanufactured:	*per lb.*	*Percent*	*per lb.*	*Percent*	*per lb.*	*cent*	*per lb.*	*per lb.*	*Percent*	*per lb.*
Unstemmed	0 7	--	0 6	--	0 8	--	0.08	0 6	--	0.07
Manufactured:										
Cigars (at option of importer)	9 10 or	12½	2 0 or	10	10 0 or	12½	--	2 0 or	10	--
Cigars per 1,000	98 0	12½	20 0	10	100 0	12½	--	20 0	10	--
Cigarettes	15 6	--	3 0	10	16 0	--	1.92	3 0	10	.62
Snuff	9	10	9	10	1 0	12½	--	9	10	.19
Tobacco, other than cigars & cigarettes	1 10	12½	1 6	10	1 11	12½	--	1 6	10	.35

[1] These rates became effective January 1, 1969.

[2] Conversion rate, 1969 1 Bermudian pound. (20 shillings)=US$2.40, and 1957, 1 Bermudian pound (20 shillings)=US$2.80. Plus a surtax of 16s.3d. per 1,000 cigarettes (equivalent to 99 cents per pound).

Note: There is surcharge of 22½ percent added to the preferential rates and 25 percent added to the general rate.

BOLIVIA (Member of LAFTA)

Item	1968		1957		
	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1, 2]
Tobacco:					
Unmanufactured:					
Black for manufacture of cigars and cigarettes	*Percent* 200	*U.S. dol. per lb.* --	*Bolivianos per kg.* 61.5	*Percent* 50	*U.S. dol. per lb.* --
Light for manufacture of cigars and cigarettes	207	--	61.5	50	--
Manufactured:					
Cigars	193	--	561.0 (per 100)	1500	--
Cigarettes	190	--	561.0 (per 1,000)	1200	--
Cut	190	--	61.5	50	--
Chewing	190	--	99.0	1500	--
Snuff	190	--	297.0	1500	--

[1] 10% customs surcharge of the c.i.f. value. Service or turnover charge, percent of the c.i.f. value (if cleared within 30 days), not included in total. [2] Conversion rate, 1957: 12,000 bolivianos (100 centavos) = US$1.00, 1968: 12.05 Bolivian pesos equals $1.00.

NOTE: Cigarette import license required.

BRAZIL (Member of LAFTA)

Item	1969			1957		
	Specific rate (local currency)	Ad val. rate [1]	Total duty, U.S. equiv.	Specific rate (local currency)	Ad val. rate [2]	Total duty, U.S. equiv. [3]
Tobacco:	*NCR $ per unit*	*Percent*	*U.S. dol. [3] per lb.*	*Paper cruzeiros per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured:						
Cigar wrapper	--	20	--	12.50	12	--
Leaves, other than wrapper	--	55	--	12.50	12	--
Manufactured:						
Cigars	3.80	205	--	122.36	12	--
Cigarillos	2.00	205	--	(per 100)		
Cigarettes (per Pack of 20)	3.00	205	--	85.12	12	--
Shredded & sliced	--	55	--	49.56	12	--
Snuff or dust	--	45	--	98.98	12	--

[1] Does not include surtaxes: Industrialized Products Tax of 15% of duty-paid value on manufactured tobacco, Port Improvement Tax of 2½ percent of CIF value, on all categories of tobacco, Marina Renewal Tax of 15 percent of ocean freight charges on all categories.

[2] Combined total of all other duties levied on ad valorem basis, including customs clearance, social provident tax, etc.

[3] Conversion rate, 1957: 172 cruzeiros (100 centavos) = US$1.00, and 1968: 3.83 New Brazilian cruzeiros = US$1.00.

Note: The new rates were effective January 1, 1969.

GUYANA (Member of CARIFTA)

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv [1]	Local currency	Total duty, U.S. equiv. [1]
Tobacco:	*Guyana dollar per lb.*	*British Carib.$ per lb.*	*Guyana dollar per lb.*	*U.S. dol. per lb.*	*British Carib.$ per lb.*	*U.S. dol. per lb.*
Unmanufactured	6.70	4.00	6.70	3.35	4.00	2.33
Manufactured:						
Cigars	14.16	6.90	15.00	7.50	7.80	4.55
Cigarettes	[2]13.00	6.02	14.60	7.30	7.48	4.36
Smoking and chewing	10.00	4.76	13.00	6.50	6.52	3.80
Snuff	10.10	5.32	11.30	5.65	6.52	3.80

[1] Conversion rate, 1957: 1.71429 British Caribbean dollar (100 cents) = US$1.00, and 1968: 2.00 Guyana dollars (100 cents) = US$1.00.

[2] Rate of Cigarettes manufactured in a scheduled territory entirely or partly from foreign grown tobacco. The rate is $12.10 per lb. if cigarettes are manufactured in a scheduled territory entirely from scheduled territory grown tobacco.

FRENCH GUIANA

Item	1968[1]		1957[2]	
	Specific rate (local currency)[3]	Total duty, U.S. equiv.	Specific rate (local currency)[3]	Total duty, U.S. equiv.[2]
	Francs per 160 kg.	*U.S. dollar per pound*	*Francs per 100 kg.*	*U.S. dollar per pound*
Tobacco:				
Unmanufactured	13.5	--	360	0.01
Manufactured:	*(percent)*			
Cigars	[4] 150.0	--	1600	.02
Cigarettes	[4] 67.5	--	1600	.02
Smoking	[4] 45.0	--	1000	.01
Chewing & snuff	[4] 37.5	--	1000	.01

[1] The current tariff schedules and trade restrictions, if any, for French Guiana are the same of those of the European Economic Community and Metropolitian France. See Section on Duties in European Economic Community.

[2] The tobacco industry in French Guiana was under the control of the French Tobacco Monopoly and imported at a zero rate. The rates listed above for 1957 are for tobacco imported for personal accounts, not commercial imports.

[3] Conversion rate 1957-1968, 4.937 francs (100 centimes) = US$1.00.

[4] Overseas tax on products.

BRITISH HONDURAS

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1] [2]	Local currency	Total duty, U.S. equiv. [1], [2]
	BH dol. per lb.	*BH dol. per lb.*	*BH dol. per lb.*	*U.S. dol. per lb.*	*BH dol. per lb.*	*U.S. dol. per lb.*
Tobacco:						
Unmanufactured	.95	0.95	1.25	0.75	1.25	0.88
Manufactured:						
Cigars	4.40	2.20	4.60	2.76	2.40	1.68
Cigarettes	10.50	3.80	11.00	6.60	4.30	3.01
Pipe tobacco	4.75	2.55	5.50	3.30	3.30	2.31
Snuff	4.00	1.80	4.50	2.70	2.30	1.61

[1] Conversion rate, 1957: 1.43 British Honduras dollar (100 cents) = US$1.00, and 1968: 1.667 British Honduran dollars (100 cents) = US$1.00.

[2] An entry tax of 3 percent ad valorem with a minimum of 10 cents is also levied.

CHILE (Member of LAFTA)

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Gold peso per kg.*	*Percent*	*U.S. dol. per lb.*	*Gold peso per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	--	125	--	4.00	28	--
Manufactured:						
Cigars	9.00	155	--	27.00	28	--
Cigarettes	4.00	105	--	47.25	28	--
Pipe	7.00	255	--	20.25	28	--

[1] Conversion rate, 1957 & 1968: 1 gold peso = US$0.2061. (standard for customs purpose)

Note: January 11, 1969, a 25 percent tax increase was applied to each package of cigarettes. Import of tobacco products are prohibited.

COLOMBIA (Member of LAFTA)

Item	1968		1957		
	Ad val. rate	Total duty, U.S. equiv.[1] [2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Percent*	*U.S. dol. per lb.*	*Pesos per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	--	([3])	10.00	25	--
Manufactured:					
Cigars[4]	200	--	20.00	25	--
Cigarettes, light[5]	35	--	(New item)		--
Cigarettes, dark	120	--	5.00	10	--
Cut, smoking	130	--	12.00	25	--
Chewing & snuff	130	--	10.00	25	--

[1] Conversion rate, 1957: 7.99 Colombian pesos (100 centavos) = US$1.00, and 1968, 16.95 Colombian pesos (100 centavos) = US$1.00.

[2] Includes development tax of tobacco products as follows: cut tobacco, smoking, chewing or snuff (6 pesos per kilo), cigars, (10 pesos per kilo); and light cigarettes 0.20 centavos per pack of 20 and dark cigarettes 0.40 centavos per pack.

[3] Currently prohibited.

[4] Formerly required 100 percent prior deposit, now 130 percent. Restrictions were relaxed in 1968.

[5] The duty on cigarettes made from light leaf was reduced by steps beginning November 15, 1964. There is a prior deposit of 30 percent of FOB value. There is an added tax on cigarettes of 40 centavos per pack on cigarettes for financial assistance to the Tobacco Institute.

Note: Prior import license required on all tobacco products.

COSTA RICA (Member of CACM)

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*U.S. dol. per kg.*	*Percent*	*U.S. dol. per lb.*	*Colones per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	2.30	22	--	15.60	20	--
Manufactured:						
Cigars	6.00	30	--	69.55	25	--
Cigarettes	6.00	30	--	24.55	25	--
Other, n.e.s.	6.00	30	--	19.00	25	--

[1] Conversion rate, 1957: 6.60 colones (100 centimos) = US$1.00, and 1968: 6.625 colones (100 centimos) = US$1.00.

DOMINICAN REPUBLIC

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1] [2]	Specific rate (local currency)	Total duty, U.S. equiv.[1] [2]
Tobacco:				
Unmanufactured:				
Flue-cured, air-cured or fire-cured of noncigar varieties	*Peso per kg.* 4.00	*U.S. dol. per lb.* 1.81	*Peso per kg.* 1.25	*U.S. dol. per lb.* .57
Manufactured:				
Cigars	140.00 (per 1,000)	8.40	140.00 (per 1,000)	8.40
Cigarettes:				
Up to 7 centimeters in length	[3] 32.50 (per 1,000)	13.00	[3] 15.50 (per 1,000)	9.39
*Exceeding 7 centimeters in length; per each 7 centimeters or fraction	[4] 35.00 (per 1,000)	14.00	[4] 17.50 (per 1,000)	10.44
Smoking	[5] 6.00	3.26	[5] 6.00	3.26
Snuff	7.00	3.18	7.00	3.18
Chewing	5.00	2.27	--	--

[1] Conversion rate, 1957 & 1968: 1 Dominican peso (100 centavos) = US$1.00.
[2] Not included are additional charges: 12 percent of all duties, taxes, fees, etc.; and 23 percent combined import tax of the gross invoice value.
[3] Special import tax of $2.65 per pound.
[4] Special import tax of $2.83 per pound.
[5] Special import tax of $0.54 per pound included.
* Cigarettes, longer than 10 cm. (100 mm) prohibited.

Note:- Prior import deposit of 40 percent of the FOB value is required.
Internal Tax–100 percent of the FOB value.

ECUADOR (Member of LAFTA)

Item	1968			1957	
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1] [2]
Tobacco:					
Unmanufactured:	*Sucre per kg.*	*Percent*	*U.S. dol. per lb.*	*Sucre per kg.*	*U.S. dol. per lb.*
Cigar wrapper	45.00	25	--	20.00	0.60
Manufactured:					
Cigars	[3] 80.00	25	--	40.00	1.20
Cigarettes	3.00 *(per pack of 20)*	--	3.42	40.00	1.20
Cut, tobacco black, twisted and in other forms, n.e.s.	[4] 70.00	25	--	30.00	.90
Snuff	[4] 50.00	25	--	20.00	.60

[1] Conversion rate, 1957: 15.15 sucres (100 centavos) = US$1.00, and 1968: 18.00 sucres (100 centavos) = US$1.00.
[2] Plus a statistical tax of 5-10 percent.
[3] Prohibited.
[4] Prohibited except pipe tobacco in usual containers for retail sale.

Note: Prior deposit may be required on imports of unmanufactured tobacco. Prior deposit on cigarettes 190 percent -effective February 1969. Manufacturers are required to use 65 percent of their light tobacco requirements from Ecuadoran light tobacco.

EL SALVADOR

Item	1968			1957
	Specific duty	Ad val. rate	Total duty, U.S. equiv.	Total duty
Tobacco:	*U.S. dol. per kg.*	*Percent*	*U.S. dol. per lb.*	*U.S. dol. per lb.*
Unmanufactured	2.20	22	--	0.45
Manufactured:				
Cigars	6.00	30	--	2.71
Cigarettes	6.00	30	--	2.64
Other, n.e.s.	6.00	30	--	1.43

FALKLAND ISLANDS

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
Tobacco:	*s d*	*s d*	*s d*	*U.S. dol.*	*s d*	*U.S. dol.*
Manufactured:	*per lb.*	*per lb.*	*per lb.*	*per lb.*	*per lb.*	*per lb.*
Cigars	19 3	19 3	20 0	2.40	20 0	2.80
Cigarettes	9 6	9 6	10 0	1.20	10 0	1.40
Cut and manufactured tobacco, snuff, and all other unexempted tobacco	5 7	5 7	6 0	.72	6 0	.84

[1] Conversion rate, 1957: 1 sterling pound (20 shillings) = US$2.80, and 1968: pound (20 shillings) = US$2.40.

GUATEMALA (Member of CACM)

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1, 2]
Tobacco:						
Unmanufactured:	*Quetzal per kg.*	*Percent*	*U.S. dol. per lb.*	*Quetzal per kg.*	*Percent*	*U.S. dol. per lb.*
Incl. refuse	2.26	21	--	1.30	--	0.59
Manufactured:						
Cigars	[3] 6.00	30	--	5.00	--	2.27
Cigarettes	[3] 6.00	30	--	5.00	--	2.27
Cut tobacco	--	--	--	1.50	--	.68
Chewing tobacco	--	--	--	1.50	--	.68
Snuff	--	--	--	4.00	--	1.81
Other, n.e.s.	6.00	30	--	5.00	--	2.27

[1] Conversion rate, 1957 & 1968: 1.00 quetzal (100 centavos) = US$1.00.
[2] In addition to the above duties in 1957, there were additional duties totaling 14 percent. Data on current additional duties not available.
[3] In 1968 additional consumption tax of 20 percent on value of cigarettes.

HAITI

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1, 2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1, 2]
Tobacco:						
Unmanufactured:	*Gourdes per kg.*	*Percent*	*U.S. dol. per lb.*	*Gourdes per kg.*	*Percent*	*U.S. dol. per lb.*
Containing less than 20% moisture	7.75	--	0.70	6.00	--	0.65
Manufactured:						
Cigars weighing 14 kg. (30.86 lb.) per 1,000	*12.55 (per 100)	-- or *42	--	*10.00 (per 100)	-- or *30	--
Cigarettes	*1.90 (per 100)	-- or *130	--	*1.50 (per 100)	-- or *100	--
Cut tobacco in packs of 1.1 lb. or less	*7.95	-- or *80	--	*6.00	-- or *60	--

[1] Conversion rate, 1957 and 1968: 5.00 gourdes (100 centimes) = US$1.00.
[2] Includes a surtax amounting to 6 percent of the customs duty.
* Whichever is the higher.

HONDURAS (Member of CACM)

Item	1968			1957	
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*U.S. dol. per kg.*	*Percent*	*U.S. dol. per lb.*	*Lempira per kg.*	*U.S. dol. per lb.*
Unmanufactured, including refuse	2.30	22	--	9.00	2.04
Manufactured:					
Cigars	6.00	30	--	13.00	2.95
Cigarettes	6.00	30	--	15.00	3.40
Other, n.e.s.	6.00	30	--	13.00	2.95

[1] Conversion rate, 1957 & 1968: 2.00 lempiras (100 centavos) = US$1.00.

JAMAICA (Member of CARIFTA)

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
	£ s d	£ s d	£ s d	*U.S. dol.*	£ s d	*U.S. dol.*
Tobacco:	*per lb.*	*per lb.*	*per lb.*	*per lb.*	*per lb.*	*per lb.*
Unmanufactured	0 5 3	0 5 3	0 5 3	0.63	0 5 3	0.73
Cigar wrapper[2]	--	--	--	--	--	--
Manufactured:						
Cigars and cheroots	1 5 0	1 5 0	1 10 0	3.60	1 10 0	4.20
Cigarettes	2 12 6	1 14 1	2 13 6	6.42	1 15 1	4.91
Snuff	0 7 0	0 7 0	0 9 4	1.12	0 9 4	1.31
Other	1 1 0	1 1 0	1 1 10	2.62	1 1 10	3.06

[1] Conversion rate, 1957: 1 Jamaican pound (20 shillings) = US$2.80, and 1968, 1 Jamaican pound (20 shillings) = US$2.40.
[2] Free.

LEEWARD ISLANDS (ST. CHRISTOPHER, NEVIS AND ANGUILLA, MONTSERRAT)

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
Tobacco:						
Unmanufactured:	*EC dol. per lb.*	*BWI dol. per lb.*	*EC dol. per lb.*	*U.S. dol. per lb.*	*BWI dol. per lb.*	*U.S. dol. per lb.*
Other than black	0.55	0.48	0.55	0.27	0.48	0.28
Manufactured:						
Cigars and cheroots	3.40	3.00	4.25	2.12	3.78	2.20
Cigarettes:						
Mfrd. in other than Br. Commonwealth entirely or partly from foreign grown tobacco	--	--	2.55	1.28	2.55	1.49
Mfrd. in the Br. Commonwealth entirely from Br. grown tobacco	2.25	2.25	--	--	--	--
Snuff	1.00	.90	1.35	.68	1.20	.70
Other	2.80	2.80	3.65	1.82	3.65	2.13

[1] Conversion rate, 1957: 1.714 British West Indian dollars = US$1.00, and 1968: 2.00 East Caribbean Dollar = US$1.00.

NETHERLANDS ANTILLES

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Florin*	*Percent*	*U.S. dol. per lb.*	*Florin*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	0	55	--	0	55	--
Manufactured:						
Cigars and cigarillos	0	55	--	0	55	--
Cigarettes	1.10 (per 100)	--	2.54	1.10 (per 100)	--	2.54
Snuff	0	55	--	0	55	--

[1] Conversion rate, 1957 and 1968: 1.885 Netherland Antilles guilder (florin) (100 cents) = US$1.00.

NICARAGUA (Member of CACM)

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.
Tobacco:	*U.S. dol. per kg.*	*Percent*	*U.S. dol. per lb.*	*U.S. dol. per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	2.25	22	--	1.30	25	--
Manufactured:						
Cigars	6.00	30	--	2.00	25	--
Cigarettes	6.00	30	--	3.50	55	--
Chewing	6.00	30	--	2.50	55	--
Other, n.e.s.	6.00	30	--	2.50	55	--

REPUBLIC OF PANAMA

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*Balboa per kg.*	*U.S. dol. per lb.*	*Balboa per kg.*	*U.S. dol. per lb.*
Unmanufactured	1.25	0.57	0.75	0.34
Manufactured:				
Cigars and cheroots	1.25	.57	[2] 1.25	.57
Cigarettes	7.00	3.18	[2] 4.00	1.81
Shredded or leaf for manufacture of cigars, cigarettes and cheroots	1.25	.57	1.25	.57
Tobacco compressed into tablets, smoking and chewing (rolls), plug tobacco	.75	.34	.75	.34
Shredded pipe tobacco	1.25	.57	1.25	.57
Snuff and other tobacco, n.e.s.	1.25	.57	1.25	.57

[1] Conversion rate, 1957 and 1968: 1.00 balboa (100 centesimos) = US$1.00.
[2] Effective September 30, 1958.

PARAGUAY (Member of LAFTA)

Item	1968			1957	
	Specific rate	Ad val. rate	Total duty, U.S. equiv.[1] [2]	Specific rate (local currency)	Total duty, U.S. equiv.[1] [2]
Tobacco:					
Unmanufactured:	*U.S. dol. per kg.*	*Percent*	*U.S. dol. per lb.*	*Guaranies per kg.*	*U.S. dol. per lb.*
Wrapper	0.51	15	--	7.65	0.53
Other leaves	0.317	15	--	--	--
Manufactured:					
Cigars	19.09 (per 1,000)	15	--	286.35 (per 1,000)	1.57
Cigarettes	[3] 1.00 (per 1,000)	7½	--	5.73 (per 1,000)	.36
Cut, black, twist and other, n.e.s.	[4] 0.383	15	--	5.75	.38

[1] Conversion rate, 1957: 15 guaranies = US$1.00, and 1968: 126.0 guaranies = US$1.00. Paraguay's 1968 duty schedule listed rates in U.S. dollars per pound.

[2] Additional charges not in total: Consular fee (payable on importation) 5 percent f.o.b. Surcharge for foreign exchange of 32 percent c.i.f. value in 1968 and 24 percent in 1957.

[3] Add complimentary charge of 24 percent to dark cigarettes, none on light cigarettes.

[4] Add complimentary charge of 12 percent.

Note: Prior deposit of 100 percent required of all imports of tobacco.

PERU (Member of LAFTA)

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Soles per kg.*	*Percent*	*U.S. dol. per lb.*	*Soles per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	3.00	30	--	1.00	12.5	--
From adjacent countries	.75	30	--	--	--	--
Manufactured:						
Cigars	[2] 70.00	100	--	6.50	13.667	--
Cigarettes	[2] 70.00	100	--	4.00	13.667	--
Other	[2] 70.00	100	--	([3])	([3])	--

[1] Conversion rate, 1957: 27.70 soles (100 centavos) = U.S.$1.00. Conversion rate, 1968: 38.7 soles (100 centavos) = U.S.$1.00.

[2] Prohibited until March 31, 1970, unless extended again and a 10 percent import surcharge on the remaining tobacco products.

[3] Data not readily available.

The 1965 Tobacco Law provided for a schedule of increases for the ad valorem duty rate on cigarette leaf. The schedule is:

1965 - Nov. 1969 - 30 percent of CIF value
Nov. 1969 - Nov. 1971 - 75 percent of CIF value
Nov. 1971 - Nov. 1973 - 120 percent of CIF value
After Nov. 1973 - 300 percent of CIF value

"Other charges" as of May 1969 were:

4 percent of ocean freight
2 percent of CIF value
10 percent of CIF on Certificates of Exchange

SURINAM

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Florins per kg.*	*Percent*	*U.S. dol. per lb.*	*Florins per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	3.25	--	0.78	2.50	--	[2] 0.75
Manufactured:						
Cigars	--	100	--	--	60	([2])([3])
Cigarettes	.0225 (per cigarette)	50	--	.01 (per cigarette)	30	([2])([3])
Smoking & chewing	6.00	--	1.44	3.50	--	[2] 1.05
Other	--	25	--	3.50	--	[2] 1.05

[1]Conversion rate, 1957 & 1965: 1.8859 florins (100 cents) = US $1.00.
[2]Includes surtax of 25 percent of total duties.
[3]There is a luxury tax of 10 percent of the c.i.f. value on cigars and cigarettes.

TRINIDAD AND TOBAGO (WEST INDIES FEDERATION) (Member of CARIFTA)

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
Tobacco:						
Unmanufactured:	*TT$ dol. per lb.*	*BWI dol. per lb.*	*TT$ dol. per lb.*	*U.S. dol. per lb.*	*BWI dol. per lb.*	*U.S. dol. per lb.*
Containing less than 25% of moisture and refuse	3.24	1.63	3.24	1.62	1.63	0.95
Manufactured:						
Cigars and cheroots	3.23	1.25	8.18	4.09	4.69	2.74
Cigarettes:						
Mfrd. in foreign countries	--	--	7.13	3.56	3.95	2.30
Mfrd. in Br. Commonwealth entirely from Commonwealth grown leaf	5.75	3.00	--	--	--	--
Mfrd. in Br. Commonwealth entirely or partly from foreign grown leaf	6.68	3.65	--	--	--	--
Smoking and chewing:						
Mfrd. in foreign countries	--	--	6.56	3.28	3.56	2.08
Mfrd. in the Br. Commonwealth entirely from Commonwealth grown tobacco	4.60	2.20	--	--	--	--
Mfrd. in the Br. Commonwealth entirely or partly from foreign grown tobacco	5.39	2.75	--	--	--	--
Snuff	1.00	.80	1.25	.62	1.00	.58

[1]Conversion rate, 1957: 1.714 British West Indian dollar = US$1.00, and 1968: 2.00 Trinidad and Tobago dollars = US$1.00.

Note: Specific Import License required on unmanufactured tobacco.

URUGUAY (Member of LAFTA)

Item	1968[1]			1957	
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[2]	Specific rate (local currency)	Total duty, U.S. equiv.[2,3]
Tobacco:					
Unmanufactured:	*Pesos per kg.*	*Percent*	*U.S. dol. per lb.*	*Pesos per kg.*	*U.S. dol. per lb.*
Other leaf	1.20	13	--	0.30	0.08
Paraguay or Rio Grande	[4] .60	13	--	.15	.04
Manufactured:					
Cigars:					
From Cuban leaf	[4] 18.00	37.5	--	3.00	.99
Others	6.00	37.5	--	1.00	.36
Cigarettes:					
Other (than Dark)	15.00	19.5	--	2.50	.87
Cut tobacco	10.00	6.9	--	.60	.19

[1] *Duties on unmanufactured tobacco* are based mainly upon an foro value of 12.78 pesos per kilo gross. Imports from GATT member countries: 6.9 percent over the aforo value plus 2.50 pesos per kilo gross plus 2.7 percent over the aforo value plus 5 percent of the total peso value resulting from the three preceeding charges. Surcharge is 10 percent over the CIF value. Other charges are: Port duties include 180 pesos per 100 kilos gross plus 9 percent over the CIF value. Consular fees are 11.30 percent over the FOB value. *Duties on Cigarettes* are mainly based upon an aforo value of 78 pesos per kilo gross. Imports from GATT and LAFTA member countries: 6.9 percent over the aforo value plus 2.50 pesos per kilo gross plus 2.7 percent over the aforo value plus 50 percent over the above duties.

Port duties on imports include 180 pesos per 100 kilos gross plus 12 percent over the actual CIF value.

Consular fees are 11.30 percent over the FOB value.

[2] Conversion rate, 1968: 250 pesos (100 centesimos) = US$1.00, and 1957: 4.10 pesos (100 centesimos) = US$1.00.

[3] Includes two different ad valorem taxes and percentages are applied to official evaluation. Also a special tax of 1 percent of the customs duty plus the port transportation tax.

[4] Does not apply to U.S. tobacco.

VENEZUELA (Member of LAFTA)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
	Bolivars per kg.	*U.S. dol. per lb.*	*Bolivars per kg.*	*U.S. dol. per lb.*
Tobacco:				
Unmanufactured	[2] 100.00	10.08	24.00	3.27
Manufactured:				
Cigars	100.00	10.08	45.00	6.12
Cigarettes[3]	[4] 12.00	1.21	[4] 12.00	1.63
Cigarettes:[3]				
General rate	20.00	[5] 2.02	20.00	[5] 2.72
Other, n.e.s	100.00	10.08	45.00	6.12

[1] Conversion rate, 1957: 3.35 bolivars (100 centimos) = US$1.00, and 1968: 4.50 bolivares (100 centimos) = US$1.00.

[2] Rate paid under tobacco quota. [3] Importation restricted as of March 31, 1960. [4] Rate bound to the United States by Trade Agreement, [5] Plus a 9 percent surtax.

Note: A "Consular Fee" ranging from 2.0 to 3.5 percent of the FOB value on all imports.

Preferences:

Preferences granted or received on tobacco and tobacco products in South America, Central America, and Caribbean Islands.

Country	Preference on leaf	Preference on products
South America:		
Argentina[1]	Grants Ecuador wrapper - free. Grants Paraguay leaf - different types range from free to 42% CIF.	Grants Paraguary - cigars (excluding "Havana") and black cigarettes, free; chewing tobacco, 5% CIF; rappee, 50% CIF; chopped tobacco, free; others, 42% of CIF.
Colombia[1]	None.	Grants Paraguay - all products free; Uruguay - cigars 100% of CIF.
Ecuador[1]	Grants Paraguay leaf - free.	None.
Falkland Islands	None.	British preference 9¢ per lb. on cigars and cheroots; 6¢ per lb. on cigarettes; and 5¢ per lb. on cut and other tobacco.
French Guiana	Receives preferences on exports to EC.	Grants preferences on imports from EC in accordance with its status of an Associated Overseas Country.
Guyana	None.	British preference 42¢ per lb. on cigars, 80¢ per lb. on cigarettes; $1.50 per lb. on smoking and chewing, 60¢ per lb. on snuff.
Surinam	Receives preferences on exports to EC.	Grants preferences on imports from EC in accordance with its status of an Associated Overseas Country.
Uruguay[1]	Paraguay and Brazil.	None.
Caribbean Islands		
Bahamas[2]	None	To British Commonwealth countries preferences: 53¢ per lb. on cigarettes, 23¢ per lb. on fine cut tobacco, and 3¢ per lb. on plug.

[1]Member of the Latin American Free Trade Association (LAFTA).
[2]Member of the Caribbean Free Trade Association (CARIFTA) which became functional on May 1, 1968.

Preferences:

Preferences granted or received on tobacco and tobacco products in South America, Central America, and Caribbean Islands (Continued).

Country	Preference on leaf	Preference on products
Caribbean Islands--Cont.		
Barbados[2]	None	British preference 53¢ per lb. on cigars and cheroots, 24¢ on cigarettes.
Bermuda	British preference 2½% of duty.	British preference on all products 2½% of duty.
Jamaica[2]	None	British preference 60¢ on cigars and cheroots, 16¢ per lb. on cigarettes, and 28¢ per lb. on snuff.
Leeward Islands[2]	None	British preference 42¢ on cigars and cheroots, 16¢ per lb. on cigarettes, 18¢ per lb. on snuff, and other products, n.e.s. 42¢ per lb.
Trinidad and Tobago	None	British preference $2.47 per lb. on cigars, cigarettes 22¢, smoking and chewing 58¢ to 98¢ per lb., and snuff 12¢ per lb.
Central America		
British Honduras	British preference 18¢ per lb.	British preference 12¢ per lb. on cigars, 30¢ per lb. on cigarettes, 45¢ per lb. on pipe tobacco and 30¢ per lb. on snuff.
El Salvador[3]	Honduras leaf - free Guatemala leaf - free	None
Guatemala[3]	El Salvador leaf - free Honduras leaf - free	None
Honduras[3]	El Salvador leaf - free Guatemala leaf - free	None

[2]Member of the Caribbean Free Trade Association (CARIFTA) which became functional on May 1, 1968.
[3]Member of the Central American Common Market (CACM).

Included in the European area are two new groupings of countries that have resulted in many changes in tobacco duties in recent years. The European Community (EC), made up of West Germany, France, Italy, Belgium-Luxembourg, and the Netherlands, is an economic union. They have established common external duty rates and have no duties between members.

The EC grouping includes Germany, the world's second-largest importer of tobacco. The EC imports about 600 million pounds of tobacco annually.

The EC has included Greece and Turkey as associate members. Greek tobacco is admitted duty free and currently Turkey has a duty-free quota of 39.5 million pounds in the EC.

The EC took action to include duty preference on tobacco imported from Associated Overseas Countries or Territories. EC members receive reverse preferences in the Associated Countries.

The other grouping is the European Free Trade Association (EFTA). It is a free-trade association, mainly for industrial products and not an economic union. EFTA members include the United Kingdom, Denmark, Sweden, Norway, Austria, Switzerland, and Portugal. Duties on unmanufactured tobacco, an agricultural product, were not changed; however, duties on cigarettes and other manufactured tobacco, classed as industrial products, were uniformly reduced to zero (0) when traded between members.

Within the EFTA grouping is the United Kingdom, the world's largest importer of tobacco. EFTA countries import about 450 million pounds of unmanufactured tobacco a year.

AUSTRIA (Member of EFTA)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
	Schilling per 100 kg.	*U.S. dol. per lb.*	*Schilling per 100 kg.*	*U.S. dol. per lb.*
Tobacco:				
Unmanufactured	[2] 750	0.13	870	0.15
Waste	[2] 400	.07	–	–
Manufactured:				
Cigars	[3] 30,320	5.29	870	.15
Cigarettes	[3] 34,640	6.04	870	.15
Other, n.e.s	[3] 17,320	3.02	870	.15

[1] Conversion rate, 1957 & 1968: 26.00 schillings (100 groschen) = US$1.00.

[2] These two items were reduced 50 percent to these rates in the Kennedy Round Negotiations. These items were fully ahead of schedule and are the final rates.

[3] Tariff rate reductions for manufactured tobacco products granted by Austria in the Kennedy Round Negotiations were reduced two-fifths on January 1, 1968. The final rates will be realized in three equal installments on January 1, 1970, 1971 and 1972 respectively. Rates on manufactured tobacco products from EFTA Members are Zero 0.

NOTE: Except for negligible quantities imported by individuals, all imports of leaf tobacco and tobacco products are made by the Austrian Tobacco Monopoly which is exempt from the payment of import duties and equalization taxes.

EC: IMPORT DUTIES ON UNMANUFACTURED TOBACCO[1] FROM NONMEMBER COUNTRIES

Country	Base Period Duty Jan. 1, 1957		Rates Nov. 1, 1962[2]			Rates Jan. 1, 1968[3]		
	Approx. rate equiv. on Ad valorem basis	Equiv. in U.S. Dol. per lb.	Approx. rate equiv. on Ad val. basis	Min. charge per lb.	Max. charge per lb.	Approx. rate equiv. on Ad val. basis	Min. charge per lb.	Max. charge per lb.
	Percent	*Dollars*	*Percent*	*Dollars*	*Dollars*	*Percent*	*Dollars*	*Dollars*
Bel-Lux	10	0.038	16	0.066	0.083	28	0.132	0.172
Netherlands	10	.038	16	.066	.083	28	.132	.172
West Germany	29	.194	28.6	.182	.195	28	.132	.172
France	0	0	9	.0394	.57	28	.132	.172
Italy	0	0	9	.0394	.57	28	.132	.172

Country	Rates July 1, 1968			Rates Jan. 1, 1970			Ultimate Rate[4]		
	Approx. rate equiv. on Ad val. basis	Min. charge per lb.	Max. charge per lb.	Approx. rate equiv. on Ad val. basis	Min. charge per lb.	Max. charge per lb.	Approx. rate equiv. on Ad val. basis	Min. charge per lb.	Max. charge per lb.
	Percent	*Dollars*	*Dollars*	*Percent*	*Dollars*	*Dollars*	*Percent*	*Dollars*	*Dollars*
Bel-Lux	26	0.13	0.163	25	0.129	0.1588	23	0.127	0.15
Netherlands	26	.13	.163	25	.129	.1588	23	.127	.15
West Germany	26	.13	.163	25	.129	.1588	23	.127	.15
France	26	.13	.163	25	.129	.1588	23	.127	.15
Italy	26	.13	.163	25	.129	.1588	23	.127	.15

[1] Unmanufactured tobacco valued at less than $1.27 per lb. (cigarette tobacco or ordinary tobacco).

[2] Rates after first 30 percent of the alignment toward the 28% Common External Rate (CXT).

[3] EC countries raised external duties to 28 percent on Jan. 1, 1968 pursuant to EC - Greece Association Agreement; Action was also taken reducing the internal rate on this item to zero (0).

[4] The ultimate uniform CXT which was agreed upon in the "Kennedy Round" negotiations. The scheduled reductions or alignments to reach the ultimate rate were as follows:

40 percent of the reduction - July 1, 1968
20 " " " " - Jan. 1, 1970
20 " " " " - Jan. 1, 1971
20 " " " " - Jan. 1, 1972

Note: The EC established a separate tariff rate for tobacco valued at $1.27 and over per pound. U.S. exports of cigar wrapper tobaccos fall in this category. The rate set for this new tariff item is 15 percent ad valorem with a maximum charge of 31.8 cents per pound.

DENMARK (Member of EFTA)

Item	1968		1957		
	Specific rate (local currency)	Total duty,[1] U.S. equiv.	Specific rate (local currency)	Ad val. rate	Total duty,[1] U.S. equiv.
Tobacco:	*Krone per kg.*	*U.S. dol. per lb.*	*Krone per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	([2])	([2])	2.30	–	0.15
Manufactured:					
Cigars & cheroots[3]	20.00	1.21	4.90	–	.32
Cigarettes	17.00	1.03	2.40	24	–
Other, n.e.s	9.00	.54	2.70	–	.18

[1] Conversion rate, 1957: 6.907 Danish krone (100 ore) = US$1.00, and 1968: 7.50 Danish krone (100 ore) = US$1.00.
[2] Free. [3] Under 3.15 grams each.

EUROPEAN COMMUNITY

EC: Import duties on cigars from nonmember countries and member countries

Country	Nonmember countries		Member countries	
	1970	1957	1970	1957
	Ad valorem rate	Ad valorem rate	Ad valorem rate	Ad valorem rate
	Percent	*Percent*	*Percent*	*Percent*
Belgium-Luxembourg	[1] 30	30	0	30
Netherlands	[1] 30	30	0	30
France[2]	63.2	0	0	0
Germany	63.2	289	0	289
Italy[3]	63.2	0	0	0

[1] Belgium-Luxembourg and Netherlands were granted on an annual basis a waiver (under Article 26 of GATT) to delay putting into effect the import duties on manufactured tobacco products from third countries. The current annual waiver expires June 30, 1971. This explains why the Benelux countries currently have the same duties on manufactured tobacco products as they had in the base period.
[2] Commercial imports are under control of French Tobacco Monopoly.
[3] Commercial imports are under control of Italian Tobacco Monopoly.

NOTE: The final or ultimate external rate of 52 percent is scheduled to become effective Jan. 1, 1972.

EUROPEAN COMMUNITY

EC: Import duties on cigarettes from nonmember countries and member countries

Country	Nonmember countries [1]		Member countries	
	1970	1957	1970	1957
	Ad valorem rate	Ad valorem rate	Ad valorem rate	Ad valorem rate
	Percent	*Percent*	*Percent*	*Percent*
Belgium-Luxembourg	[2] 45.0	45	0	45
Netherlands	[2] 45.0	45	0	45
France	126	0	0	0
Germany	126	[3] 400	0	400
Italy	126	0	0	0

[1] The common external rate (CXT) or the ultimate rate was set at 180 percent. The ultimate internal rate (rate to members) was set at zero (0). The external rate (CXT) on cigarettes was lowered from 180 percent to 90 percent in the Kennedy Round negotiations. The balance of the reduction steps are scheduled as follows reduced to 108 percent Jan. 1, 1971, and to 90 percent Jan. 1, 1972.

[2] Belgium-Luxembourg and Netherlands were granted (on an annual basis) a waiver (under Article 26 of GATT) to delay putting into effect the import duties on manufactured tobacco products from third countries. The current annual waiver expires June 30, 1971. This explains why the Benelux countries currently have the same duties on tobacco products as the base period.

[3] In the base period (1957) West Germany had a combination ad valorem and specific duty equivalent to approximately 400 percent.

EUROPEAN COMMUNITY

EC: Import duties on smoking tobacco (fine cut) from nonmember countries and member countries

Country	Nonmember countries		Member countries	
	1970	1957	1970	1957
	Ad valorem rate	Ad valorem rate	Ad valorem rate	Ad valorem rate
	Percent	*Percent*	*Percent*	*Percent*
Belgium-Luxembourg	[1] 35.0	35	0	35.0
Netherlands	[1] 35.0	35	0	35.0
France [2]	142.2	(Exempt)	0	[3] (Exempt)
Germany	142.2	[3] 810	0	[3] 810.0
Italy [4]	142.2	(Exempt)	0	(Exempt)

[1] Belgium-Luxembourg and Netherlands were granted on an annual basis a waiver (under Article 26 of GATT) to delay putting into effect the import duties on manufactured tobacco products from third countries. The current annual waiver expires June 30, 1971. This explains why the Benelux countries still have the same duty as the base period on manufactured products.

[2] Commercial imports under control of French Tobacco Monopoly.

[3] Equivalent to approximately $9.72 per pound. [4] Commercial imports under control of Italian Tobacco Monopoly.

Note: The ultimate or final internal rate for smoking tobacco from member countries was scheduled to be zero (0), that rate has been reached. The ultimate rate on smoking tobacco from nonmember countries was to be 180 percent. The 180 percent rate was negotiated down to 117 percent in the "Kennedy Rounds." The schedule of reductions will be completed by Jan. 1, 1972. The 1970 rate is 142.2 percent.

EUROPEAN COMMUNITY

EC: Import duties on chewing tobacco and snuff from nonmember countries and member countries

Country	Nonmember countries		Member countries	
	1970 [1]	1957	1970	1957
	Ad valorem rate	Ad valorem rate	Ad valorem rate	Ad valorem rate
	Percent	*Percent*	*Percent*	*Percent*
Belgium-Luxembourg	35	35	0	35
Netherlands	35	35	0	35
France [2]	79	(Exempt)	0	(Exempt)
Germany	79	540	0	540
Italy [3]	79	(Exempt)	0	(Exempt)

[1] Belgium-Luxembourg and Netherlands were granted on an annual basis a waiver (under Article 26 of GATT) to delay putting into effect the import duties on manufactured tobacco products from third countries. The current annual waiver expires June 30, 1971. This explains why the Benelux countries still have the same duty as they had in the base period. The ultimate duty on this item for imports from third countries was negotiated down from 86 percent to an ultimate rate of 65 percent ad valorem which will become effective Jan. 1, 1972, in each of the six countries.

[2] Commercial imports are under control of French Tobacco Monopoly.

[3] Commercial imports are under control of Italian Tobacco Monopoly.

NOTE: The common external duty on tobacco powder, tobacco compressed or liquored, tobacco extracts, essences and agglomerated tobacco in 1970 is 31.6 percent and will reach the ultimate rate of 26 percent January 1, 1972.

FINLAND

Item	1968		1957	
	Specific rate (local currency) [1]	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[2,3]
Tobacco:				
Unmanufactured:	*Markkaa per kg.*	*U.S. dol. per lb.*	*Markkaa per kg.*	*U.S. dol. per lb.*
Leaf	0.45	0.05	45	0.06
Manufactured:				
Cigars	37.00	3.99	2,700	3.83
Cigarettes	37.00	3.99	2,700	3.83
Pipe	29.00	3.13	2,100	2.98
Other, n.e.s	29.00	3.13	2,100	2.98
Agglomerated into leaf form	.45	0.05	–	–

[1] Conversion rate, 1957: 320 markkaas (100 pennia) = US$1.00, and 1968: 4.20 markkaa = (100 pennia) US$1.00.

GREECE

Item	1968		1957	
	Specific rate (local currency) [1]	Total duty, U.S. equiv. [2]	Specific rate (local currency)	Total duty, U.S. equiv. [2,3]
	Paper drachma per kg.	*U.S. dol. per lb.*	*Paper drachma per kg.*	*U.S. dol. per lb.*
Unmanufactured	126	1.91	72	1.91
Manufactured:				
Cigars	378	5.71	216	5.71
Cigarettes	462	[4] 4.66	144	3.82
Cut tobacco	192	2.90	108	2.85
Snuff	252	3.81	108	2.85

[1] Surtax included in specific duty. [2] Conversion rate, 1957 & 1968: 30 paper drachmas (100 lepta) = US$1.00.
[3] Includes 75 percent surtax. [4] Includes duty and other taxes payable upon importation. There is an additional consumption tax which is approximately 40 cents per pack on king-size U.S. cigarettes and proportionately less on standard-size U.S. cigarettes.

GUERNSEY ISLAND (CHANNEL ISLANDS)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv. [1]	Specific rate (local currency)	Total duty, U.S. equiv. [1]
Tobacco:	*s d*	*U.S. dol.*	*s d*	*U.S. dol.*
Unmanufactured:	*per lb.*	*per lb.*	*per lb.*	*per lb.*
Unstripped	12 10	1.54	10 11	1.53
Stripped	13 3	1.59	11 3	1.57
Manufactured:				
Cigars	15 4	1.84	14 11	2.09
Cigarettes	15 4	1.84	14 11	2.09
Other (incl. snuff)	13 8	1.64	13 2	1.84

[1] Conversion rate, 1957: 1 sterling pound (20 shillings) = US$2.80, and 1968 1 Sterling pound (20 shillings) = US$2.40.

ICELAND

Item	1968		1957		
	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Percent*	*U.S. dol. per lb.*	*Krona per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	30	–	5.60	10	–
Manufactured:					
Cigars	35	–	25.00	10	–
Cigarettes	50	–	30.00	10	–
Smoking	35	–	9.00	10	–
Chewing and snuff	35	–	9.00	10	–
Other	35	–	9.00	10	–

[1] Conversion rate, 1957: 16.28 krona (100 aurar) = US$1.00, and 1968: 88.10 krona (100 aurar) = US$1.00.

IRELAND (REPUBLIC OF)

Item	Preferential rate		General rate			
	1969*	1957	1969*		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
Tobacco:						
Unmanufactured:						
Unstemmed:	£ s d	£ s d	£ s d	*U.S. dol.*	£ s d	*U.S. dol.*
Containing 10% or more of moisture	*per lb.* 4 8 4	*per lb.* 2 5 11	*per lb.* 4 8 4	*per lb.* 10.60	*per lb.* 2 5 11	*per lb.* 6.43
Stemmed:						
Containing 10% or more of moisture	4 8 4.5	2 5 11	4 8 4.5	10.605	2 5 11	6.43
Manufactured:						
Cigars	4 11 4	2 9 2	5 7 2.1	12.86	2 19 0	8.26
Cigarettes	4 9 5	2 7 1	5 4 10.5	12.59	2 16 6	7.91
Other, n.e.s	4 9 2	2 7 1	5 4 6.9	12.55	2 16 6	7.91

[1] Conversion rate, 1957: 1 Irish pound (20 shillings) = US$2.80, and 1968: 1 Irish pound (20 shillings) = US$2.40.

*Note: - In effect from July 1, 1969.

JERSEY ISLAND (CHANNEL ISLANDS)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*s d per lb.*	*U.S. dol. per lb.*	*s d per lb.*	*U.S. dol. per lb.*
Unmanufactured	16 0	1.92	7 9	1.09
Manufactured:				
Cigars	20 6	2.46	12 0	1.68
Cigarettes	20 6	2.46	12 0	1.68
Other, n.e.s	18 8	2.24	9 9	1.37

[1] Conversion rate, 1957: 1 sterling pound (20 shillings) = US$2.80, and 1968: 1 pound (20 shillings) = US$2.40.

NORWAY (Member of EFTA)

Item	1968		1957	
	Specific rate (local currency)	Total duty U.S. equiv. [1]	Specific rate (local currency)	Total duty, U.S. equiv. [1]
Tobacco:	*Norwegian krone per kg.*	*U.S. dol. per lb.*	*Norwegian krone per kg.*	*U.S. dol. per lb.*
Unmanufactured	([2])	([2])	4.95	0.31
Manufactured:				
Cigars	15.00	.95	10.00	.64
Cigarettes	17.00	1.08	12.00	.76
Smoking	9.00	.57	5.40	.34
Snuff	9.00	.57	7.60	.48
Other	9.00	.57	4.50	.29

[1] Conversion rate, 1957 and 1968: 7.14 Norwegian krone (100 ore) = US$1.00.
[2] Free.

PORTUGAL (Member of EFTA)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv. [1]	Specific rate (local currency)	Total duty, U.S. equiv. [1]
	Paper escudos per kg.	*U.S. dol. per lb.*	*Paper escudos per kg.*	*U.S. dol. per lb.*
Tobacco:				
Unmanufactured	51.35	0.81	51.35	0.81
Manufactured:				
Cigars	200.00	3.16	154.00	2.43
Cigarettes	180.00	2.84	142.00	2.24
Cut	170.00	2.68	134.00	2.12

[1] Conversion rate, 1957 and 1968: 28.75 escudos (100 centavos) = US$1.00.

Portugal has a Tobacco Monopoly. Twenty percent of light tobacco imports into Portugal must come from Portuguese overseas territories. Tobacco from the overseas territories receive a duty preference equivalent to 15 cents per pound.

SPAIN

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv. [1, 2]	Specific rate (local currency)	Total duty, U.S. equiv. [1,2]
	Paper pesetas per kg.	*U.S. dol per lb.*	*Paper pesetas per kg.*	*U.S. dol. per lb.*
Tobacco:				
Unmanufactured	([3])	–	([3])	–
Manufactured:				
Cigars	350	3.18	350	3.64
Cigarettes	250	2.27	250	2.65
Cut	250	2.27	250	2.65

[1] Conversion rate, 1957: 60 pesetas (100 centimos) = US$1.00, and 1968: 70 pesetas (100 centimos) = US$1.00.
[2] Above rates are for individual importers for their own use plus a 40% surtax (Monopoly Commission).
[3] Exempt (Government Monopoly sole importer of unmanufactured tobacco and cigarettes.)

SWEDEN (Member of EFTA)

Item	1968		1957	
	Specific rate (local currency)[1]	Total duty, U.S. equiv.	Specific rate (local currency)[1]	Total duty, U.S. equiv.
	Ore per piece	*U.S. dol. per lb.*	*Ore per piece*	*U.S. dol. per lb.*
Tobacco:				
Unmanufactured	([2])	([2])	([2])	([2])
Manufactured:[3]				
Cigars, weighing more than 5 grams each	14.18	1.64	16.0	1.85
Cigarettes, weighing more than 0.85 gram each[4]	1.70	1.43	5.3	4.45
Smoking tobacco (kronor per kilogram)	7.80	.68	31.0	2.71

[1] Conversion rate, 1957 and 1968: 5.17 Swedish kronor (100 ore) = US$1.00.
[2] Monopoly sole importer—Duty was bound at Zero 0 in K.R. GATT Negotations.
[3] Effective January 1, 1960, products can be imported by others than the Monopoly. Products are also subject to excise taxes, and subject to the value-added tax of at present 11.1 percent.
[4] Weighing over 0.75 grams per cigarette in 1957.

SWITZERLAND (Member of EFTA)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
	Swiss franc per 100 kg.	*U.S. dol. per lb.*	*Swiss franc per 100 kg.*	*U.S. dol. per lb.*
Tobacco:				
Unmanufactured:				
For manufacture of:				
Cigars	30	0.03	30	0.03
Pipe	300	.31	300	.31
Chewing & snuff	160	.17	160	.17
Cigarettes	945*	.99	675	.71
Manufactured:				
Cigars	[2] 2,000	2.10	2,000	2.10
Cigarettes	[3] 3,360*	3.53	2,400	2.52
Chewing tobacco or snuff, pipe tobacco, in rolls or plugs	1,500	1.57	1,500	1.57

[1] Conversion rate, 1957 & 1968: 4.321 Swiss francs (100 centimes) = US$1.00.
[2] Cigars put up in retail packagings. [3] Cigarettes weighing up to 1.35 grams inclusive each.

* Effective date of new tariff rates January 1, 1969.

UNITED KINGDOM (Member of EFTA)

Item	Preferential rate[1]		General rate			
	1969	1957	1969		1957	
	Specific rate (local currency)	Specific rate (local currency)	Specific rate (local currency)	Total duty, U.S. equiv.[2]	Specific rate (local currency)	Total duty, U.S. equiv.[2]
	£ s d per lb.	£ s d per lb.	£ s d per lb.	U.S. dol. per lb.	£ s d per lb.	U.S. dol. per lb.
Tobacco:						
Unmanufactured:						
Containing 10 percent or more of moisture	4 19 3½	2 19 7½	5 0 10	12.10	3 1 2	8.56
Containing 10 percent or less of moisture	5 0 1½	2-19-7 7/8	5 1 10	12.22	3 1 2½	8.57
Manufactured:						
Cigars	5 6 9	3-8-1 5/8	5 9 8½	13.16½	3 11 1	9.95
Cigarettes	5 3 11½	3-4-3½	5 6 4	12.76	3 6 8	9.33
Snuff:						
Not more than 13 percent moisture	5 2 0½	3 3 5	5 4 1	12.49	3 5 8	9.19
Other, n.e.s	5 1 7½	3 1 11½	5 3 7	12.43	3 3 11	8.95

[1] Preferential rate to British Commonwealth countries. The United States pays the general or full rate.
[2] Conversion rate, 1957: 1 sterling pound (20 shillings) = US$2.80, and 1968: 1 sterling pound (20 shillings) = US$2.40.

Note: Northern Ireland has the same rates as the United Kingdom.

The 1969 rates became effective April 16, 1969.

YUGOSLAVIA

Item	Most-favored-nation-rate	
	1968	
	Ad valorem rate	Total duty, U.S. equivalent
Tobacco:		
Unmanufactured:	*Percent*	*U.S. dollars per pound*
Cured	5	–
Fermented in leaf	10	–
Manufactured:		
Cigars and cheroots	20	–
Cigarettes	20	–
Other	20	–

Data for 1957 not readily available.

Preferences:

Preferences granted on tobacco and tobacco products in Europe are briefly as follows:

Country	Preference on leaf	Preference on products
United Kingdom	Grants Br. Commonwealth preference equivalent to 18.5 U. S. cents per lb. on unstripped and 20.5 on stripped leaf.	EFTA products enter duty-free Commonwealth preference products.
Ireland	None	Receives Br. Commonwealth preference equivalent $1.90 per pound on cigars; $1.86 per pound on cigarettes; $1.85 per pound on other products.
European Common Market (EC)	Duty-free treatment is being granted on leaf and products from member countries. Tobacco from Greece, Turkey and Associated Overseas Countries is also scheduled for full duty-free treatment. EC tobacco products are being granted preferences in these same countries.	
Portugal	Grants 15 U.S. cents per pound preference to imports from Portuguese Overseas Territories.	Preference to EFTA members.
Spain	None	Cuban tobacco and cigars had enjoyed a special exchange rate until Spain joined the International Monetary Fund and discontinued the system. To partially offset the change to the single rate of exchange, the modus vivendi between Spain and Cuba (November 1959) provided for a reduction of 25 percent of the Spanish internal revenue tax on Cuban products. Permission was granted for selling 1 million pesos of Cuban leaf for import into the Canary Islands for use in Spain cigars.

Twenty-two of the 40 countries whose import duties were studied raised their duties on leaf tobacco during the 1957-1968 period.

In this period 23 countries increased their duties on cigarettes 21 increased duties on cigars, and 25 increased duties on other tobacco products.

Some of the countries in the area have increased leaf production since 1957. Some of the countries may have inaugurated increases in their duty rates on unmanufactured tobacco because of greater self-sufficiency in tobacco.

Some of the countries which have increased production, particularly of cigarette tobacco, are Thailand, Korea, Taiwan, India, Pakistan, and the Philippines.

There are nine government tobacco monopolies operating in this area.

ADEN

Item	1968	
	Specific rate, U.S. equivalent	Ad valorem rate
Tobacco:		
Unmanufactured:	*U.S. dollar per pound*	*Percent*
(b) Other	0.028 or (whichever is higher)	12½
Manufactured:		
Cigars	–	75
Cigarettes (per 1,000)		
Value not exceeding $5.18 (per 1,000)	0.30	--
Value not exceeding $5.74 (per 1,000)	.73	--
Value over $5.74 but not exceeding $6.30 (per 1,000)	.91	--
Value over $6.30	1.28	--
Other:		
(b) Selling wholesale not exceeding $0.385 per pound but over $0.238 per pound	.49	--
(c) Selling at wholesale exceeding $0.385 per pound	.98	--

AUSTRALIA

Item	Most-favored-nation rate			
	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*A$ per lb.*	*U.S. dol. per lb.*	*s d per lb.*	*U.S. dol. per lb.*
Unmanufactured[2]	0.72	0.80	7 2	0.80
Manufactured:				
Cigars	5.08	5.69	40 9	4.56
Cigarettes	5.31	5.95	43 0	4.82
Snuff	.65	.73	6 6	.73
Cut	2.99	3.35	25 11	2.90

[1] Conversion rate, 1957: Australian pound (20 shillings) = US$2.24, and 1968: Australian Dollar = US$1.12.

[2] Rate on unmanufactured tobacco for use in manufacturing cigarettes in compliance with the Australian "mixing regulations." Manufacturers in order to secure an import permit must have a certificate which states that they have enough Australian leaf on hand to meet the mixing requirement until the new crop is ready. Tobacco imported and manufactured into cigarettes without using the prescribed quantities of Australian leaf is assessed an additional 16 US cents or a total of 96 US cents per pound.

STATE OF BAHRAIN

Item	1968		1957	
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.
Tobacco:	*Percent*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	35	–	15	–
Manufactured:				
Cigars	35	–	15	–
Cigarettes	35	–	15	–

BRUNEI (BRITISH)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*Malayan dol. per lb.*	*U.S. dol. per lb.*	*Malayan dol. per lb.*	*U.S. dol. per lb.*
Unmanufactured	2.50	0.82	2.50	0.82
Manufactured:				
Cigars	8.00	2.61	8.00	2.61
Cigarettes	13.20	1.88	13.20	1.88
	(per 1,000 pcs.)		*(per 1,000 pcs.)*	
Other, n.e.s	5.00	1.63	5.00	1.63

[1] Conversion rate, 1957 & 1968: 3.06 Malayan dollars = US$1.00.

BURMA

Item	1968		1957	
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.
Tobacco:	*Percent*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	150	--	200	--
Manufactured:				
Cigars & cheroots	300	--	125	--
Cigarettes[1]	300	--	225	--
Other, n.e.s	300	--	125	--

[1] Importation is subject to the approval of the Tobacco Monoply and/or the Ministry of Economy.

CAMBODIA

Item	Most-favored-nation rate				General rate			
	1968[1]		1957		1968[1]		1957	
	Ad. val. rate	Total duty, U.S. equiv.	Ad val. rate	Total duty, U.S. equiv.	Ad val. rate	Total duty, U.S. equiv.	Ad val. rate	Total duty, U.S. equiv.
Tobacco:	*Percent*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	20	--	15	--	60	--	15	--
Manufactured:								
Cigarettes	100	--	[2] 40	--	300	--	[2] 40	--

[1] All imported goods subject to surtaxes of specific type and to a turnover tax, which is 12% ad valorem for most imports.
[2] There was an additional 10 percent General Internal Tax in 1957.

CEYLON

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv. [1]	Local currency	Total duty, U.S. equiv. [1]
	Rupee per lb.	*Rupee per lb.*	*Rupee per lb.*	*U.S. dol. per lb.*	*Rupee per lb.*	*U.S. dol. per lb.*
Tobacco:						
Unmanufactured	59.00	20.10	60.00	10.08	22.35	4.69
Manufactured:						
Cigars	165.00	66.00	166.00	27.89	67.00	14.07
Cigarettes	*88.00	--	89.00	14.95	29.25	6.14
Snuff	110.00	11.00	110.50	18.56	11.50	2.42
Other, n.e.s	110.00	33.00	110.75	18.61	33.75	7.09

[1] Conversion rate, 1957: 4.783 rupees (100 cents) = US$1.00, and 1968: 5.952 rupees (100 cents) = US$1.00.

* (a) If tobacco grown in Commonwealth countries rate is 88.00 rupees per lb.
(b) If tobacco grown outside Commonwealth countries, rate is 88.50 rupees per lb.
(c) At rates between (a) and (b), if manufactured from both kinds of tobacco to their proportion.

CYPRUS

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv. [1]	Local currency	Total duty, U.S. equiv. [1]
	£ mils per oke [2]	*£ s p per oke* [2]	*£ mils per oke* [2]	*U.S. dol. per lb.*	*£ s p per oke* [2]	*U.S. dol. per lb.*
Tobacco:						
Unmanufactured, including scrap and/or stems	1.450	0 4 0	1.500	1.29	0 5 0	0.25
Manufactured:						
Cigars & cheroots	7.500	4 10 0	7.750	6.64	4 15 0	4.75
Cigarettes	9.000	5 5 0	[3] 9.250	7.93	5 10 0	5.50
Other, incl. pipe, chewing & smoking	7.100	4 2 0	7.250	6.21	4 5 0	4.25

[1] Conversion rate, 1957: 1 Cyprian pound = US$2.80, and 1968: 1 Cyprian pound = US$2.40.
[2] Oke = 2.80 pounds.
[3] 9.250 mils per 1,000 cigarettes or $11.26 per lb., whichever is the higher.

FIJI ISLANDS

Item	Preferential rate		General rate			
	1969	1957	1969		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
Tobacco:	*Fijian dollar per lb.*	*s d per lb.*	*Fijian dollar per lb.*	*U.S. dol. per lb.*	*s d per lb.*	*U.S. dol. per lb.*
Unmanufactured	2.50	2 0	2.60	2.50	3 0	0.38
Manufactured:						
Cigars	4.55	27 0	5.00	4.33	31 6	3.97
Cigarettes	4.35	25 0	4.75	4.11	29 0	3.65
Other, n.e.s	3.55	20 0	3.90	3.37	23 6	2.96

[1] Conversion rate, 1957: 1 Fiji pound (20 shillings) = US$2.52, and effective January 10, 1969 the currency was changed from Fijian pounds to Fijian dollars .8652 = US$1.00.

FRENCH POLYNESIA

Item	General rate	
	1968[1]	1957
	Ad val. rate	Ad val. rate
Tobacco:	*Percent*	*Percent*
Unmanufactured	20	20
Manufactured:		
Cigars	10	30
Cigarettes	10	30
Smoking	50	50
Chewing & snuff	50	50
Other	10	8

[1] Imports from French Union countries and other EC countries are exempt from the Custom Duty. Imports from all countries pay import fees and additional import taxes.

An import fee of 20 percent is charged on all items plus additional import tax of 6 percent of net invoice price.

Note: The Consumption tax is 210 percent on cigars & cigarettes.

GILBERT AND ELLICE ISLANDS (BRITISH WESTERN PACIFIC ISLANDS)

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
	Australian dollar per lb.	£ s d per lb.	*Australian dollar per lb.*	*U.S. dol. per lb.*	£ s d per lb.	*U.S. dol. per lb.*
Tobacco:						
Unmanufactured:						
Leaf, stick or twist	0.60	0 2 0	0.60	0.67	0 2 0	0.22
Manufactured:						
Cigars, incl. wrapper	1.50	0 7 6	1.89	2.12	0 11 3	1.26
Cigarettes per 1,000	9.00	0 20 0	9.67	10.83	0 26 8	3.00
Packets & plugs	.80	0 3 0	.95	1.06	0 4 6	.52
In tins	2.00	0 5 0	2.25	2.52	0 7 6	.85

[1] Conversion rate, 1957: 1 Australian pound (20 shillings) = US$2.24, and 1968: 1 Australian dollar = US$1.12

HONG KONG

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
	H.K. dol. per lb.	*H.K. dol. per lb.*	*H.K. dol. per lb.*	*U.S. dol. per lb.*	*H.K. dol. per lb.*	*U.S. dol. per lb.*
Tobacco:						
Unmanufactured	[2] 5.70	3.55	[2] 8.00	1.32	3.75	0.66
Manufactured:						
Cigars	6.75	4.50	11.25	1.86	7.00	1.22
Cigarettes	7.40	4.70	10.90	1.80	6.00	1.05
Other	5.45	3.30	8.95	1.48	4.80	.84

[1] Conversion rate, 1957: 5.72 Hong Kong dollars = US$1.00, and 1968: 6.06 Hong Kong dollars = US$1.00.

[2] In the "Kennedy Round" negotiations of GATT Hong Kong eliminated the British Commomwealth Preference on leaf for all countries except Malawi.

INDIA

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
	Rs. per Kg.	*Percent*	*U.S. dol. per lb.*	*Rs Np per lb.*	*Percent*	*U.S. dol. per lb.*
Tobacco:						
Unmanufactured	35*	--	[2] 2.36	9 6	--	1.97
Manufactured:						
Cigars	--	100	--	15 10	--	4.22
Cigarettes	--	100	--	39 1 (per 1,000) or	37½	4.21
				15 10 ([3])	--	3.17
Other	--	100	--	16 4	--	3.37

[1] Conversion rate, 1957: 4.76 Indian rupee (100 N.P.) = US$1.00, and 1968: 7.50 Indian rupees = US$1.00.
[2] Plus an "additional" levy of Rs. 4.20 per kilogram or 25¢ per lb. included.
[3] The higher of the two is applicable.
*Effective January 1, 1970. On January 1, 1972 the final rate of the Kennedy Rounds of GATT negotations will be attained (25 rupees per Kilo).

INDONESIA

Item	1969		1957	
	Ad valorem rate[1]	Total duty, U.S. equiv.[1]	Ad valorem rate	Total duty, U.S. equiv.
	Percent	*U.S. dollar per pound*	*Percent*	*U.S. dollar per pound*
Tobacco:				
Unmanufactured - leaves	20	--	[2] 68	([3])
Manufactured:				
Cigars	[4] 70	--	230	--
Cigarettes	[4] 70	--	230	--
Pipe	[4] 70	--	230	--

[1] Imports from GATT countries are charged the old rate (1957). However, tobacco imports from GATT countries where the old rates were "bound" are assessed a special foreign exchange retribution fee equal to the difference between the old and new rates.
[2] Before an import license is granted, there is an import surcharge of 50 percent of the c.i.f. value on unmanufactured tobacco and 200 percent on tobacco products.
[3] Add the surcharge mentioned in the second footnote to the total duty listed for each item.
[4] Add a surtax of 100 percent of the import duty--the effective duty then is 140 percent.

IRAN

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*Rials per kg.*	*U.S. dol. per lb.*	*Rials per kg.*	*U.S. dol. per lb.*
Unmanufactured & Waste	35	0.21	30	0.18
Manufactured:[2]				
Cigars	100	.60	100	.60
Cigarettes	100	.60	50	.30
Chewing, snuff & pipe	100	.60	50	.30

[1] Conversion rate, 1957 and 1968: 75.75 rials = US$1.00.
[2] Effective as of September 6, 1960, a new Commercial Profits Tax of $2.99 per pound. The commercial profits tax for 1969 is 200 percent of the value.

IRAQ

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Dinar per kg.*	*Percent*	*U.S. dol. per lb.*	*Dinar per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	0.550	--	0.70	0.550	--	0.70
Manufactured:						
Cigars	--	250	--	--	75	--
Cigarettes	4.500	--	5.72	2.000	--	2.54
Smoking & Chewing	3.500	--	4.45	2.000	--	2.54
Snuff	.500	--	.70	.550	--	.70
Other, n.e.s.	.550	--	.70	.550	--	.70

[1] Conversion rate, 1957 & 1968: 1 Iraqi dinar (1,000 fils) = US$2.80.

ISAREL

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*Israeli pound per kg.*	*U.S. dol. per lb.*	*Israeli pound per kg.*	*U.S. dol. per lb.*
Unmanufactured	1.00	.13	0.60	0.15
Tombac	.22	[2] .03	.22	.06
Manufactured:				
Cigars and cigarillos	65.00	[3] 8.42	20.00	5.04
Cigarettes	*(each)* .06	[2,3] 8.57	32.00	8.07
Snuff	3.50	.45	3.50	.88
Homogenised leaf	[4] 20 (percent)	--	--	--

[1] Conversion rate, 1957: One Israeli pound = US$0.556, and 1968: One Israeli pound = US$0.2857.
[2] Internal excise and other fees are collected on cigarettes and tombac.
[3] Plus 20 percent ad valorem.
[4] Or not less than 1.50 IL. per kilogram.
NOTE: Tariff rate became effective January 1, 1969.

JAPAN[1]

Item	1968 general rate ad valorem	1957 general rate ad valorem
Tobacco:	*Percent*	*Percent*
Unmanufactured	355	335
Manufactured:		
Cigars and cheroots	200	335
All other products	355	335

[1] Tobacco imported by Monoply unconditionally exempt. Above rates apply to private individuals with permission from the Monoply Corporation.

JORDAN

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.	Specific rate (local currency)	Total duty, U.S. equiv.
Tobacco:	*Fils per kg.*	*U.S. dol. per lb.*	*Fils per kg.*	*U.S. dol. per lb.*
Unmanufactured	1,235	1.57	450	0.57
Manufactured:				
Cigars	2,250	2.86	1,500	1.91
Cigarettes	3,982	5.06	2,500	3.18
Other	1,854	2.35	1,500	1.91

[1] Conversion rate, 1957 & 1968: 1 Jordan dinar (1,000 fils) = US$2.80

Note:- Internal excise and other fees are collected on Cigarettes and Tombac. All kinds of cigarettes may not be imported into Jordan.

REPUBLIC OF KOREA

Item	1968 general rate ad valorem	1957 general rate ad valorem
Tobacco:	*Percent*	*Percent*
Unmanufactured	150	100
Manufactured:		
Products	150	100

KUWAIT

Item	1968	1957
	Ad valorem rate	Ad valorem rate
Tobacco:	*Percent*	*Percent*
Unmanufactured	4	4
Manufactured:		
Cigars	4	4
Cigarettes	4	4

LAOS

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Kip per kg.*	*Percent*	*U.S. dol. per lb.*	*Kip per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	--	20	--	--	20	--
Manufactured:						
Cigars & cigarillos	--	55	--	--	40	--
Cigarettes:						
With base of other tobacco	--	55	--	--	40	--
Min. collected per 1,000	600	--	1.00	--	--	--
or						
per ½ kg. net	480	--	1.82	--	--	--
Smoking:						
Other	--	50	--	--	40	--
Min. collected	20	--	.08	12	--	.07
Chewing and snuff	--	50	--	--	40	--

[1] Conversion rate, 1957: 80 kip = US$1.00, and 1968: 240 kip = US$1.00.

LEBANON

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*Piasters per kg.*	*U.S. dol. per lb.*	*Piasters per kg.*	*U.S. dol. per lb.*
Unmanufactured	50	0.07	41.30	0.09
Manufactured:				
Cigars	250	.36	208	.43
Cigarettes:				
1. Of a value not exceeding 250 piastres ($1.14) per thousand pieces	--	--	124	.26
2. Of a value exceeding 250 piastres ($1.14) per 1,000 pieces	250	.36	208	.43
Cut, snuff, chewing	100	.14	--	--

[1] Conversion rate, 1957: 2.19 Lebanese pound (100 piasters) = US$1.00, and 1968: 3.19 Lebanese pound (100 piasters) = US$1.00.

MALAYSIA

Item	General rate			
	1968		1957	
	Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
	Malayan dollar per lb.	*U.S. dol. per lb.*	*Malayan dollar per lb.*	*U.S. dol. per lb.*
Tobacco:				
Unmanufactured	[2] 9.40	3.07	7.60	2.48
Manufactured:				
Cigars and cheroots	16.00	5.23	11.00	3.59
Cigarettes	[2] 12.50	4.08	10.50	3.43
Snuff	16.00	5.23	11.00	3.59
Other mfd. tobacco:				
In retail containers	10.00	3.27	10.10	3.30
Not in retail containers:				
1. Mostly destined for power-driven manufacture	9.00	2.94	8.00	2.61
2. Mostly destined for "cottage type" manufacture	3.50	1.14	3.50	1.14

[1] Conversion rate, 1957 and 1968: 3.06 Malayan dollar = US$1.00.
[2] Effective Jan. 1, 1970.

Note: Federation of Malaysia country is a union of Malaya, Sabah (formerly North Borneo), Sarawak, with the same duties.
All preferential import duty rates were discarded by Malaysia August 1, 1968.

NANSEI AND NANPO ISLANDS (RYUKYU ISLANDS)

The current import duty on leaf tobacco going into the Ryukyu Islands is $1.00 per lb. plus 30 percent ad valorem.

NEW HEBRIDES

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Ad valorem rate	Total duty, U.S. equiv.
	Shilling per pound	*U.S. dollar per pound*	*Percent*	*U.S. dollar per pound*
Tobacco:				
Manufactured:				
Cigars	34	4.08	50	1.40
Cigarettes	16	1.92	50	.85
Smoking	12	1.44	30	.42

[1] Conversion rate, 1968: 1 pound sterling (20 shillings) = US$2.40.

NEW ZEALAND

Item	General rate	Most-favored-nation rate			
	1968	1968		1957	
	Specific rate (local currency)	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:					
Unmanufactured:	*$ NZ per lb.*	*$ NZ per lb.*	*U.S. dol. per lb.*	*£ s d per lb.*	*U.S. dol. per lb.*
Imported for the mfg. of all products (excluding cigars)[2]	0.33	0.33	0.37	0 3 9	0.52
Manufactured:					
Cigars[3]	4.48 +12½% a.v.	4.28 +12½% a.v.	--	[4] 0 24 0 +10% a.v.	--
Cigarettes:					
Weighing over 2.5 lbs. per 1,000 (rate per lb.)	4.16	4.06	4.55	[4] 0 18 6	2.59
Other kinds (not exceeding 2½ lbs. in weight per 1,000)	10.32	10.10	4.39	[4] 0 45 6	2.77
Snuff	3.98	--	--	[4] 0 20 0	2.94
Cut tobacco	3.25	--	--	[4] 0 14 0	2.06
Tobacco, n.e.s.	3.25	--	--	[4] 0 13 10	2.04

[1] Conversion rate, 1957: 1 New Zealand pound (20 shillings) = US$2.80, and 1968: 1 New Zealand dollar = US$1.12. (currency converted to a decimal dollar unit 11-21-67).

[2] Leaf for cigars free.

[3] British Preferential is granted only on cigars. The preferential on cigars amounts (over the MFN rate) to 20 NZ cents per pound.

[4] There is an additional surtax equivalent to 5 percent of the amount of the duty.

OCEANIA

Item	Import fee[1]		Customs duty[1]			
	1968	1957	1968		1957	
	Specific rate (local currency) per 100 kg.	Ad val. rate	Specific rate (local currency) per 100 kg.	Total customs duty only, U.S. equiv.	Ad val. rate	Total customs duty only, U.S. equiv.
Tobacco:	*CFA Franc*	*Percent*	*CFA Franc*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	Free	Free	3,000	0.06	20	([2])
Manufactured:						
Cigars	1,500	20	12,500	.23	10	([2])
Cigarettes	1,500	20	10,000	.18	10	([2])
Smoking	750	0	3,000	.06	50	([2])
Chewing and snuff	750	0	3,000	.06	50	([2])
Other	750	0	3,000	.06	50	([2])

[1] Conversion rate, 1957 and 1968: 247 CFA francs = US$1.00. Imports from French Union countries are exempt from customs duty. Imports from other EC countries are given preference, data on amount not currently available. Imports from all countries pay import fees.

[2] Total duty varies with value of the item.

PAKISTAN

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Rupee per lb.*	*Percent*	*U.S. dol. per lb.*	*Rupee per lb.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	12	--	2.52	7-8	--	1.58
Manufactured:						
Cigars	--	300	--	--	37.5	--
Cigarettes	--	300	--	50 per 1,000 pcs. (plus 1-9 per 1,000 pcs. incl. of refugee tax)	45	--
Other	50	--	10.50	16-4	--	3.41

[1] Conversion rate, 1957: 4.80 rupees = US$1.00, and 1968: 4.76 rupees = US$1.00.

REPUBLIC OF THE PHILIPPINES

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:						
Unmanufactured:	*Pesos per kg.*	*Percent*	*U.S. dol. per lb.*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*
Other unstemmed (not wrapper)	--	[2,3] 100	--	1.81	[2] 100	--
Manufactured:						
Cigarettes	10	[2] 50	--	4.50	[2] 100	--
Smoking	15	[2] 100	--	.57	[2] 100	--
Chewing and snuff	15	[2] 100	--	.57	[2] 100	--
Cigars	20	[2] 100	--	([4])	([4])	([4])

[1] Conversion rate, 1957 and 1968: 3.90 Philippine pesos (100 Centavos) = US$1.00.

[2] Under the 1955 Revision of the Laurel-Langley Agreement, U.S. products were to be assessed increasing percentages of the full rate. The schedule called for U.S. products to be assessed 90 percent of the full duty from 1965 to 1973. U.S. products were assessed 25 percent of the full duty in 1957.

[3] Leaf tobacco imported in compliance with Sect. 4 of Philippine Act #4155 of June 20, 1964 to improve the quality of Virginia cigarettes and after 4 kilos of Philippine Virginia tobacco having been exported, no other tariff or taxes shall be imposed on high grade foreign leaf so imported except an amount equivalent to one hundred percent of its landed cost.

[4] Not available.

SAUDI ARABIA

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1,2]	Specific rate (local currency)	Total duty, U.S. equiv.[1,2]
Tobacco:	*Halalahs per kg.*	*U.S. dol. per lb.*	*Riyals per kg.*	*U.S. dol. per lb.*
Unmanufactured	100	0.10	25	2.77
Manufactured:				
Cigarettes	500	.50	25	2.77

[1] Conversion rate, 1957 and 1968: 4.50 Saudi riyals = US$1.00 (1 riyal = 100 Halalah).
[2] Includes 5 percent additional taxes.

SINGAPORE

Item	General rate			
	1968		1957	
	Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
Tobacco:	*Malayan dollar per lb.*	*U.S. dol. per lb.*	*Malayan dollar per lb.*	*U.S. dol. per lb.*
Unmanufactured	8.60	2.81	4.40	1.44
Manufactured:				
Cigars	[2] 16.00	5.23	11.00	3.59
Cigarettes	[2] 11.50	3.76	6.70	2.19
Snuff	16.00	5.23	11.00	3.59
Other tobacco in retail containers	10.00	3.27	6.90	2.25
Not in retail containers	9.00	2.94	2.50	.82
Not to be used in the mfr. of cigarettes by power-driven machines	3.50	1.14	--	--
Tobacco, n.o.p.	10.00	3.27	12.00	3.92

[1] Conversion rate, 1957 and 1968: 3.06 Malayan dollars = US$1.00.
[2] Add excise duty of US$0.33 per lb.

SYRIAN ARAB REPUBLIC

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*Syrian piasters per kg.*	*U.S. dol. per lb.*	*Syrian piasters per kg.*	*U.S. dol. per lb.*
Unmanufactured	41.50	0.05	41.30	0.05
Tumbaki	228.00	.27	228.00	.29
Manufactured:				
Cigars	208.00	.25	208.00	.27
Cigarettes	[2] 208.00	.25	208.00	.27
Smoking, snuff & chewing	83.00	.10	83.00	.11

[1] Conversion rate, 1957: 3.55 Syrian pound (100 piasters) = US$1.00, and 1968; 3.82 Syrian pound (100 piasters) = US$1.00.
[2] If the price per 1,000 is less than 250 piasters the rate is 124 piasters per kg.

TAIWAN (FORMOSA)

Item	1968[1]		1957	
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.
Tobacco:	*Percent*	*U.S. dollar per pound*	*Percent*	*U.S. dollar per pound*
Unmanufactured	[2] 30	--	30	--
Manufactured:				
Cigars	[3] 100	--	160	--
Cigarettes	[3] 100	--	160	--
Snuff, chewing	[3] 100	--	160	--

[1] Plus defense surtax 30 percent of basic duty.
[2] Plus commodity tax of 30 percent ad valorem.
[3] Plus commodity tax of 120 percent ad valorem.

Note: All tobacco imports controlled by Monopoly.

THAILAND

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Baht per kg.*	*Percent*	*U.S. dol. per lb.*	*Baht per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	25.00	or 40	--	22	or 33 1/3	--
Manufactured:						
Cigars and cheroots	55.00	or 40	--	35	or 33 1/3	--
Cigarettes	55.00	or 40	--	50	or 33 1/3	--
Other	55.00	or 40	--	25	or 33 1/3	--

[1] Conversion rate, 1957: 21.10 baht (100 satang) = US$1.00, and 1968: 20.80 baht = US$1.00. The import duty to be applied is determined by Thai Customs Department which selects the specific or ad valorem rate yielding highest return. In the case of leaf, the specific duty is almost invariably used.

TONGA (FRIENDLY) ISLANDS (BRITISH WESTERN PACIFIC)

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv.[1]	Local currency	Total duty, U.S. equiv.[1]
Tobacco:	*pa'anga per lb.*	*s d per lb.*	*pa'anga per lb.*	*U.S. dol. per lb.*	*s d per lb.*	*U.S. dol. per lb.*
Manufactured:						
Cigars	(2)	18 6	(2)	(2)	20 6	2.30
Cigarettes	(2)	18 6	(2)	(2)	20 6	2.30

[1] Conversion rate, 1957: 1 Australian pound (20 shillings) = US$2.24, and 1968: .892 pa'anga = US$1.00.
[2] Recent data not available.

TURKEY

Item	1968	1957
	Ad valorem rate	Ad valorem rate
Tobacco:	*Percent*	*Percent*
Unmanufactured	50	50
Manufactured:		
Cigars	200	200
Cigarettes	200	200
Smoking	200	200

YEMEN ARAB REPUBLIC

Item	1968[1]
	Customs duty
Tobacco:	
Manufactured:	
Cigarettes[2]	20 riyals per 5,000 cigarettes (approximately US$1.10 per pound)
Cigarettes[3]	10 riyals per 5,000 cigarettes
Smoking:	
In tins, best quality	100%
In tins, best quality, powder	40%

[1] Data for 1957 not currently available.
[2] Type of cigarettes exported by United States.
[3] Egyptian type cigarettes.

Imports of cigarettes from Egypt granted preference.

Conversion rate, 1968: 1.438 Yemeni riyals = US$1.00.

Preferences:

Preferences on tobacco and tobacco products granted by the Middle East, the Far East, and Oceania are briefly as follows:

	British Commonwealth preference on leaf *U.S. cents per pound*	Preference to British Commonwealth on cigarettes *U.S. cents per pound*
Cyprus	5	22
Ceylon	17	17
Fiji Islands	12	46
Hong Kong[1]	38	58
Gilbert and Ellice Islands	--	75
New Zealand[2]	--	--

[1] In the "Kennedy Round" negotiations of GATT, Hong Kong eliminated the British Commonwealth preference on leaf for all countries except Malawi.

[2] New Zealand grants Commonwealth Preference on cigars of 22 U.S. cents per pound.

Other preferences:

Burma grants special preference to Indian leaf.

India grants special preference to certain types from Ceylon.

French Oceania gives special preference of one-half regular rate to French Union and preferences are granted to the EC under the "association arrangement."

Import duty schedules were examined for 41 African countries to determine the changes in duties on tobacco and tobacco products.

Commercial tobacco production is a relatively new industry in Africa compared with some other parts of the world. The adoption of protective tariff rates, until recently, has been slow.

Eleven countries in this area raised their duties on unmanufactured tobacco recently (1965-68) compared with only six countries raising their rates during the 8 years 1957-64.

In the period 1965-68, 11 countries raised duties on unmanufactured tobacco.

Eighteen countries increased duties on cigarettes, 16 on cigars, and 17 duties on "other" manufactured tobacco products.

Over 25 African countries have become independent since 1960. Many of these continue to receive and grant preferences. Examples are Malawi and Zambia who receive preferences on leaf tobacco going into the United Kingdom.

Under an agreement between the European Community (EC) and the Associated Overseas Countries (AOC's), preferential tariff treatment is accorded the AOC's for their exports of tobacco to the EC. Reverse preferences are generally accorded to EC manufactured products imported by the AOC's. Many of the AOC's are former French colonies. Tobacco products from France are duty free but are assessed the fiscal tax or charge.

In the African area are two relatively new customs unions which are currently operating, and these have caused changes in tariff schedules for tobacco.

The West African Customs Union (WACU) is made up of Dahomey, the Ivory Coast, Mali, Mauritania, Niger, Senegal, and Upper Volta.

The other group is called the Central African Customs and Economic Union (CACEU) and includes Cameroon, the Central African Republic, Congo (Brazzaville), and Gabon.

ALGERIA

Item	Preferential rate		Most-favored-nation rate		General rate[1]	
	1968		1968		1957	
	France	Other EEC (Ad val. rate)	Ad valorem rate	Total duty, U.S. equiv. [2,3]	Specific rate (local currency)	Total duty, U.S. equiv. [2]
Tobacco:						
Unmanufactured:		*Percent*	*Percent*	*U.S. dol. per lb.*	*Old franc per kg.*	*U.S. dol. per lb.*
Valued at less than $1.27 per pound	Free	5.0	10	–	20	–
Manufactured:						
Cigars	Free	10.0	20	–	200	–
Cigarettes	Free	10.0	20	–	200	–
Smoking	Free	7.5	15	–	100	–
Snuff & chewing	Free	3.5	7	–	50	–

[1] Minimum tariff.
[2] Conversion rate, 1957: 493.7 old francs (100 centimes) = US$1.00, and 1968: 4.955 Algerian dinars (100 centimes) = US$1.00.
[3] There is a Normal Production Tax of 20 percent of duty paid value.

ANGOLA

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	*Escudos*		*Escudos*	
Unmanufactured:	*per kg.*	*U.S. dol. per lb.*	*per kg.*	*U.S. dol. per lb.*
Leaf or roll for manufacture	6.00	0.10	6.00	0.10
Leaf, native consumption	18.00	.29	18.00	.29
Manufactured:				
Cigars and cheroots	160.00	2.54	140.00	2.22
Cigarettes	140.00	2.23	150.00	2.37
Cut or twist	135.00	2.15	120.00	1.90

[1] Conversion rate, 1957: 28.65 escudos (Angolares) (100 centavos) = US$1.00, and 1968: 28.52 escudos (100 centavos) = US$1.00.

Note: Additional import taxes are a 2.5 percent Development Fund of the Province tax and a stamp tax of 35c for each clearance through customs.

Portugal and its overseas Provinces benefit from lower or preferential rates on their exports to Angola.

BURUNDI

Item	1968		1957	
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.
Tobacco:	*Percent*	*U.S. dollar per pound*	*Percent*	*U.S. dollar per pound*
Unmanufactured	60	–	50	–
Manufactured:				
Cigars & cheroots	95	–	80	–
Cigarettes:				
Per 1000 cigarettes of c.i.f. import value not exceeding 400 francs	40	–	80	–
All other	110	–	80	–
Smoking	90	–	80	–

Conversion rate for 1968 - 87.5 Burundi francs = US$1.00.

Note: Imports from the EC and the Franc Zone are exempt from payment of fiscal fee or tax.

Additional taxes include a statistical tax of 3 percent CIF and a transaction tax of 2 percent of duty and tax paid value.

CAMEROON (Member of UDEAC)

Item	1968[1]			1957	
	Specific rate (local currency)	Customs Duty (CXT)	Total duty, U.S. equiv. [2]	Specific rate (local currency)	Total duty, U.S. equiv. [2,3]
Tobacco:	*CFA francs per kg.*	*Percent*	*U.S. dol. per lb.*	*CFA francs per kg.*	*U.S. dol. per lb.*
Unmanufactured	100	15	([4])	Free	Free
Other	100	–	([4])	20	0.04
Manufactured:					
Cigars	3,000	30	([4])	375	.69
Cigarettes	1,700	30	([4])	300	.55
Smoking	1,400	30	([4])	300	.55
Chewing and snuff	800	30	([4])	300	.55
Other	30	30	([4])	300	.55

[1] Franc zone and EC members are exempt from payment of customs duty. [2] Conversion rate, 1957 and 1968: 247 CFA francs = US$1.00. August 11, 1969, the rate of exchange was changed to 277.7 CFA francs = US$1.00. [3] France paid only the fiscal tax and no customs duty, while other countries paid both. [4] Total duty depends upon value of item.

NOTE: An additional tax of 15 percent plus a turnover tax equal to 10 percent of the value of the goods in 1968.

Cameroon, although a member of U.D.E.A.C., maintains its own separate import tax schedule.

CENTRAL AFRICAN CUSTOMS AND ECONOMIC UNION (UDEAC)

*(Federal Republic of Cameroon, Central African Republic, Republic of the Congo (Brazzaville), Gabonese Republic)

Item	1969			1957	
	Customs Duty[1]	Fiscal Charge	Total duty, U.S. equiv.	Local currency rate	Total duty, U.S. equiv.
Tobacco:	*Percent*	*Francs per kg.*	*U.S. dol. per lb.*	*CFA francs per kg.*	*U.S. dol. per lb.*
Unmanufactured:	0.15	100	–	12 percent	–
Manufactured:					
Cigars	30	3,000	–	1,500	2.78
Cigarettes	30	1,700	–	[2] 1,000	1.86
Smoking	30	1,400	–	450	.74
Chewing and snuff	30	800	–	([3])	–

[1] Common external rate (CXT) for the Customs Union countries.
[2] This was the import duty on superior cigarettes.
[3] Not listed.

NOTES:

The franc zone and the EC countries pay only the fiscal tax. The fiscal tax on unmanufactured tobacco amounts to approximately 12 percent. Fiscal taxes on manufactured tobacco products range from about $1.00 to $3.50 per pound.

Import turnover tax rates of 10 percent ad valorem are uniform in all five states.

*Chad terminated its membership in the U.D.E.A.C. as of December 31, 1968 and is presently, with the Congo (Kinshasa), establishing a new regional grouping, The Union of Central African States (UEAC). (Central African Republic joined the UEAC at the same time but later returned to UDEAC). Chad's duty rates are being aligned from the UDEAC schedule toward those of UEAC (see Congo Kinshasa).

Chad has an additional duty on imports of cigarettes 33 cents per pounds effective January 1, 1969.

Gabon has an additional tax of 18 cents on unmanufactured tobacco and $1.84 on manufactured products. Plus a 10 percent transaction tax on all tobacco.

Conversion Rate: 1957 & 1968 246.8 CFA francs = US$1.00.

DAHOMEY (Member of WACU)

Item	1968[1]		1957[2]	
	Customs Duty[3]	Total duty U.S. equivalent	Customs Duty	Total duty U.S. equivalent
Tobacco:				*U.S. dollars*
Unmanufactured:	*Percent*	*per pound*	*Percent*	*per pound*
Leaf or stalks	56	–	20	–
Manufactured:				
Cigars	98	–	[4] 75	–
Cigarettes	80	–	[5] 75	–
Smoking	98	–	[6] 75	–
Chewing and snuff	98	–	[6] 75	–

[1] Customs or import duties assessed on goods of non-franc zone origin.
[2] France paid only the fiscal tax and no customs duty, while other countries paid both.
[3] Includes fiscal taxes but does not include a statistical tax 1 percent CIF, a standard tax 21 percent duty paid value and a turnover tax of 1.8 percent.
[4] Add a transaction tax of $0.17, and a fiscal duty of $1.34.
[5] Add a transaction tax of $0.10, and a fiscal duty of $1.34.
[6] Add a transaction tax of $0.04, and a fiscal duty of $1.13.

Conversion rate, 1957 and 1968: 246.8 CFA francs = US$1.00, and on August 11, 1969 a new currency exchange rate: 277.7 CFA francs = US$1.00.

DEMOCRATIC REPUBLIC OF THE CONGO (KINSHASA) (Member of UEAC)

Item	1968[1]		1957	
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.
Tobacco:		*U.S. dollar*		*U.S. dollar*
Unmanufactured:	*Percent*	*per pound*	*Percent*	*per pound*
Leaf	53	–	50	–
Other	53	–		–
Manufactured:				
Cigars & cheroots	100	–	80	–
Cigarettes	100	–	80	–
Pipe tobacco	100	–	80	–
Other	100	–	–	-

NOTE:
The Union of Central African States (UEAC) comprised of The Congo and Chad. (Central African Republic was formerly a member). It is planned that tariff barriers among the two countries will be eliminated and a non-preferential common external tariff set up.

An additional statistical tax of 3 percent and a sales tax of 7½ percent ad valorem are levied on all imports.

ETHIOPIA (including ERITREA)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv. [1]	Specific rate (local currency)	Total duty, U.S. equiv. [1]
Tobacco:	*Ethiopian dollar per kg.*	*U.S. dol. per lb.*	*Ethiopian dollar per kg.*	*U.S. dol. per lb.*
Unmanufactured:				
Raw or semi-processed	5.00	0.91	2.50	0.45
Manufactured:				
Cigars, cheroots and cigarillos	10.00	1.83	8.00	1.46
Cigarettes (with permit from Tobacco Monopoly Board)	10.00	1.83	5.00	.91
Snuff	10.00	1.83	5.00	.91
Other, n.e.s	10.00	1.83	5.00	.91

[1] Conversion rate, 1957: 2.484 Ethiopian dollar (100 cents) = US$1.00, and 1968: 2.500 Ethiopian dollar (100 cents) = US$1.00.

Note: There is a transaction tax of 12 percent of duty paid value, a Tobacco Monopoly Tax of US$1.81 per pound on all imported tobacco products, and a Muncipality Tax of 1 percent of duty paid value.

EAST AFRICAN COMMUNITY (KENYA, TANZANIA AND UGANDA)

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.	Specific rate (local currency)	Total duty, U.S. equiv.
Tobacco:	*Shilling per lb.*	*U.S. dol. per lb.*	*Shilling per lb.*	*U.S. dol. per lb.*
Unmanufactured	16	2.24	14.5	2.03
Manufactured:				
Cigars, cheroots & cigarillos	62	8.68	44	6.16
Cigarettes	55	7.70	33	4.62
Snuff	9	1.26	9	1.26
Other, n.e.s	55	7.70	33	4.62

[1] Conversion rate, 1957 & 1968: 7.14 Kenya, shillings = US$1.00, also the same conversion rate for the Tanzania shilling and the Uganda shilling.

GAMBIA

Item	Preferential rate		General rate			
	1968	1957	1968		1957	
	Local currency		Local currency	Total duty, U.S. equiv. [1]	Local currency	Total duty, U.S. equiv. [1]
	£ s d	£ s d	£ s d	U.S. dol.	£ s d	U.S. dol.
	per lb.	per lb.	per lb.	per lb.	per lb.	per lb.
Tobacco:						
Unmanufactured	0 3 0	0 2 6	0 3 3	0.39	0 2 9	0.38
Manufactured:						
Cigars and cigarettes:						
Not exceeding 3 lbs. per 1,000 pcs. (rate per 100)	0 3 8	0 1 6	0 4 2	.50	0 2 0	.28
Exceeding 3 lbs. per 1,000 pcs. (rate per lb.)	0 12 8	0 6 0	0 14 8	1.76	0 8 0	1.12
Other	0 12 8	0 12 0	0 14 8	1.76	0 14 0	1.96

[1] Conversion rate, 1957: 1 West African pound (20 shillings) = US$2.80., and 1968: 1 Gambian pound = US$2.40.

GHANA

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv. [1]	Specific rate (local currency)	Total duty, U.S. equiv. [1]
	New Cedi per lb.	U.S. dol. per lb.	£ s d per lb.	U.S. dol. per lb.
Tobacco:				
Unmanufactured	1.67	1.64	0 9 3	1.29
Manufactured:				
Cigars	9.17	8.99	1 6 6	3.71
Cigarettes	8.34	8.17	1 13 0	4.62
Other (including snuff)	6.67	6.54	0 19 0	2.66

[1] Conversion rate, 1957: 1 Ghana pound (20 shillings) = US$2.80, and 1968: 1 New Ghanian Cedis = US$0.98.

Note: Cigarettes remain on Ghana's restricted import list, as of May 17, 1969. There is sales tax of 11½% of duty paid value on most products.

IVORY COAST (Member of WACU)

Item	1968 [1,2]			1957 [3]	
	Customs Duty	Fiscal Duty	Total duty U.S. equiv.	Customs Duty	Total duty, U.S. equiv.
Tobacco:		*Francs*	*U.S. dol.*		*U.S. dollars*
Unmanufactured:	*Percent*	*per kg.*	*per lb.*	*Percent*	*per pound*
Leaf or stalks	20	50	–	20	–
Manufactured:		*(percent)*			
Cigars	75	730	–	[4] 75	–
Cigarettes	75	730	–	[5] 75	–
Smoking	75	615	–	[6] 75	–
Chewing and snuff	75	615	–	[6] 75	–

[1] Imports from the EC and members of the franc zone are exempt from payment of Customs Duty but are assessed Fiscal Duty and all other taxes. Imports from U.S. pay all taxes and duties including the Customs Duty.
[2] There is a special import tax of 10 percent ad valorem CIF and a value added tax of 18 percent of duty and tax paid value.
[3] France paid only the fiscal tax and no customs duty, while other countries paid both.
[4] Add a transaction tax of $0.17, and a fiscal duty of $1.34.
[5] Add a transaction tax of $0.10, and a fiscal duty of $1.34.
[6] Add a transaction tax of $0.04, and a fiscal duty of $1.13.

Conversion rate, 1957 and 1968: 246.8 CFA francs = US$1.00. Effective August 11, 1969, the rate of exchange changed to 277.7 CFA francs = US$1.00.

LIBERIA

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.
Tobacco:	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	0.35	5	–	0.24	–	[1] 0.29
Manufactured:						
Cigars and cheroots	2.25 *(per 100)*	57	([2])	–	40	[1] ([2])
Cigarettes	1.10 *(per 100)*	–	–	.30 *(per 100)*	–	([3])
Manufactured:						
Including smoking, chewing and snuff	.42	5	–	.36	–	[1] .43

[1] Includes 15 percent surtax and 5 percent Public Highway Levy.
[2] There is a Luxury Tax of $1.50 per 100 cigars.
[3] Plus a 15 percent surtax and 5 percent Public Highway Levy.

LIBYA

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv. [1]	Specific rate (local currency)	Total duty, U.S. equiv. [1]
	Milliemes per kg.	*U.S. dol. per lb.*	*Milliemes per kg.*	*U.S. dol. per lb.*
Tobacco:				
Unmanufactured	–		–	
Manufactured:				
Cigars, cigarettes, smoking, chewing & snuff	2,000	[2] 2.54	2,000	[2] 2.54

[1] Conversion rate, 1957 and 1968: 100 piastres (1,000 milliames) = 1 Libyan pound = US$2.80. [2] Monopoly sole importer of commercial quantities of tobacco. This rate applies to tobacco brought in for personal consumption.

MALAGASY REPUBLIC

Item	1968 [1]	
	General rate [2]	
	Custom duty	Total duty, [3] U.S. equiv.
	Percent	*U.S. dollar per pound*
Tobacco:		
Unmanufactured	Free	Free
Manufactured:		
Cigars	15	–
Cigarettes	15	–
Smoking	15	–
Chewing	15	–
Snuff	15	–

[1] The 1957 data not comparable because the tobacco industry in Madagascar was under the control of the French Tobacco Monopoly prior to independence in 1960. [2] The Malagasy Republic is now one of the Associated Overseas Countries (AOCs) connected with the European Common Market and grants and receives preferences accorded to the AOCs. [3] Includes a consumption tax which must be paid at time of importation. The tax per pound is as follows: cigars $2.57, cigarettes $2.57, smoking tobacco $1.29, chewing tobacco $0.18 and snuff $0.37.

MALAWI

Item	Most-favored-nation rate[1]					
	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [2]
	£ s d *per lb.*	*Percent*	*U.S. dol. per lb.*	£ s d *per lb.*	*Percent*	*U.S. dol. per lb.*
Tobacco:						
Unmanufactured	0 5 0	–	0.70	0 5 0	–	0.70
Manufactured:						
Cigars and cigarillos	1 6 0	15	–	0 10 6	15	1.89
Cigarettes	0 19 6	15	–	0 10 0	15	1.66
Snuff	0 8 0	–	.96	0 4 0	–	.56
Other, n.e.s	0 8 0	–	.96	0 5 0	–	.70

[1] The most-favored-nation rates and the Commonwealth rates are the same except the United Kingdom receives additional preference on cigars equivalent to 28 U.S. cents per pound. [2] Conversion rate, 1957: 1 pound (20 shillings) = US$2.80, and 1968: 1 pound (20 shillings) = US$2.40.

MALI (Member of WACU)

Item	1968[1]			1957[2]	
	Customs Duty	Fiscal Duty	Total duty, U.S. equiv.	Customs Duty	Total duty, U.S. equiv.
Tobacco:	*Percent*	*percent*	*U.S. dollars per lb.*	*Percent*	*U.S. dollars per pound*
Unmanufactured:					
Leaf or stalks	20	35	–	20	–
Manufactured:					
Cigars	75	80	–	75	([3])
Cigarettes	75	80	–	75	([4])
Smoking	75	80	–	75	([5])
Chewing and snuff	75	80	–	75	([5])

[1] Imports from EC and Franc zone are exempt from payment of Customs Duty. There is a value added tax of 66.6 percent of duty paid value. Also a local tax of 7.8 percent of duty and tax paid value on unmanufactured tobacco unless it is to be used by a manufacturer in Mali in which case the goods are exempted.

[2] France pays only the fiscal tax and no customs duty, while other countries pay both.

[3] Add a transaction tax of $0.17 and a fiscal duty of $1.34.

[4] Add a transaction tax of $0.10, and a fiscal duty of $1.34.

[5] Add a transaction tax of $0.04 and a fiscal duty of $1.13.

Conversion rate; 1957: 246.8 CFA francs = US$1.00, and 1968: 493.7 Malian francs = US$1.00. August 11, 1969 a new currency exchange rate 555.4 Malian francs = US$1.00.

MAURITANIA (Member of WACU)

Item	1968[1]			1957[2]	
	Customs Duty	Fiscal Duty	Total duty, U.S. equivalent	Customs Duty	Total duty, U.S. equivalent
Tobacco:		*Francs*	*U.S. dollars*		*U.S. dollars*
Unmanufactured:	*Percent*	*per kg.*	*per pound*	*Percent*	*per pound*
Leaf or stalks	20	50	–	20	–
Manufactured:		*(percent)*			
Cigars	75	730	–	75	([3])
Cigarettes	75	730	–	75	([4])
Smoking	75	615	–	75	([5])
Chewing and snuff	75	615	–	75	([5])

[1] Imports from the EC and its Associated Overseas Countries (AOC's) are exempt from customs duty. Imports from United States pay customs duty, fiscal duty and other taxes. Additional import taxes are a standard tax - 20 percent of duty paid value, a turnover tax 10 percent of duty paid value and excise tax (rate not known).

[2] France paid only the fiscal tax and no customs duty while other countries paid both.

[3] Add a transaction tax of $0.17 and a fiscal duty of $1.34.

[4] Add a transaction tax of $0.10, and a fiscal duty of $1.34.

[5] Add a transaction tax of $0.04 and a fiscal duty of $1.13.

Conversion rate, 1957 and 1968: 246.8 CFA francs = US$1.00. On August 11, 1969 the currency exchange rate changed to 277.7 CRA francs = US$1.00.

MAURITIUS AND DEPENDENCIES

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv. [1]	Specific rate (local currency)	Total duty, U.S. equiv. [1]
Tobacco:	*Rupee per kg.*	*U.S. dol. per lb.*	*Rupee per kg.*	*U.S. dol. per lb.*
Unmanufactured:				
Not butted or stemmed	38.00	3.13	20.62	1.96
Butted or stemmed	39.40	3.25	22.00	2.10
Manufactured:				
Cigars & cheroots	43.00	3.55	28.60	2.72
Cigarettes	50.00	4.12	28.60	2.72
Smoking, chewing grown and produced in dependencies	13.75	1.13	13.75	1.31
Smoking, chewing, n.e.s.	43.00	3.55	27.50	2.62

[1] Conversion rate, 1957 & 1968: 4.76 rupees (100 cents) = US$1.00, and 1968: 5.50 rupees (100 cents) = US$1.00.

MOROCCO

Item	1968		1957	
	Ad valorem rate	Total duty, U.S. equiv. [1]	Ad valorem rate	Total duty, U.S. equiv. [1]
Tobacco:	*Percent*	*U.S. dollar per pound*	*Percent*	*U.S. dollar per pound*
Unmanufactured	20	–	20	–
Manufactured:				
Cigars	50	–	50	–
Cigarettes	50	–	50	–
Cut	30	–	30	–
Snuff and chewing	30	–	30	–

[1] Includes additional charges of special tax 2.5 percent, transaction tax of 5 percent and stamp fee of 1 percent. There is a much higher rate charged on importation for individual use.

MOZAMBIQUE

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1,2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1,2]
Tobacco:	*Escudo per kg.*	*Percent*	*U.S. dol. per lb.*	*Escudo per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured:						
Raw leaf, roll, etc	–	6	–	–	6	–
Rolls, etc., for native consumption	75	–	1.19	75	–	1.18
Manufactured:						
Cigars and cheroots	150	–	2.39	150	–	2.37
Cigarettes	260	–	4.13	259	–	4.08
Cut or twist	260	–	4.13	259	–	4.08

[1] Conversion rate, 1957: 28.75 escudos (100 centavos) = US$1.00, and 1968: 28.52 escudos (100 centavos) = US$1.00.
[2] Does not include consumption taxes and other charges.

NIGER (Member of WACU)

Item	1968[1]			1957[2]	
	Customs Duty	Fiscal Duty	Total duty, U.S. equivalent	Customs Duty	Total duty, U.S. equivalent
Tobacco:	*Percent*	*Francs per kg.*	*U.S. Dol. per pound*	*Percent*	*U.S. dollars per pound*
Unmanufactured:					
Leaf or stalks	20	50	–	20	–
Manufactured:		*(percent)*			
Cigars	75	730	–	75	([3])
Cigarettes	75	730	–	75	([4])
Smoking	75	615	–	75	([5])
Chewing and snuff	75	615	–	75	([5])

[1] Imports from Franc zone and EC pay only fiscal duty and other taxes. Imports from United States pay customs duty, fiscal duty and other taxes. There is a statistical tax of 1 percent c.i.f., a "standard tax" 22 percent of duty and tax paid value, a consumption tax of 500-600 CAF francs per kilo, and a transaction tax 25 percent of duty and tax paid value.
[2] France paid only the fiscal tax and no customs duty, while other countries paid both.
[3] Add a transaction tax of $0.17, and a fiscal duty of $1.34.
[4] Add a transaction tax of $0.10, and a fiscal duty of $1.34.
[5] Add a transaction tax of $0.04, and a fiscal duty of $1.13.

Conversion rate, 1957 and 1968: 246.8 CFA francs = US$1.00, and on August 11, 1969 a new currency exchange rate: 277.7 CFA francs = US$1.00.

NIGERIA

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[1]
Tobacco:	£ *s* *d*	*U.S. dol.*	£ *s* *d*	*U.S. dol.*
Unmanufactured:	*per lb.*	*per lb.*	*per lb.*	*per lb.*
For manufacture of cigarettes	0 15 3	2.13	0 15 0	2.10
Other	1 10 0	2.80	0 12 6	1.75
Manufactured:				
Cigars	3 0 0	8.40	1 6 8 (per 100)	2.24
Cigarettes	[2]3 0 0	8.40	1 17 6	5.25
Other, including snuff	2 5 0	6.30	--	--

[1] Conversion rate, 1957 & 1968: 1 pound (20 shillings) = US$2.80.
[2] Or 7 Pounds and 7 shillings per 1,000, whichever is higher.
Note: A Reconstruction Surtax of 7½ percent of assessed duty on all imports into Nigeria.

Import license for cigarettes required.

RWANDA (REPUBLIC OF)

Item	1968		1957	
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.
Tobacco:	*Percent*	*U.S. dollar per pound*	*Percent*	*U.S. dollar per pound*
Unmanufactured	30	--	50	--
Manufactured:				
Cigars and cheroots	[1]20	--	80	--
Cigarettes	[2]10	--	80	--
Smoking, chewing and snuff	[1]20	--	80	--
Other	[1]20	--	80	--

[1] Plus revenue tax 40 percent.
[2] Plus revenue tax 10 percent.
Note: A statistical tax of 3 percent is assessed on all imports.

SENEGAL (Member of WACU)

Item	1968[1]			1957[2]	
	Customs Duty	Fiscal Duty	Total duty, U.S. equiv.	Customs Duty	Total duty, U.S. equiv.
Tobacco:					
Unmanufactured:	*Percent*	*Francs per Kg.*	*U.S. dol. per lb.*	*Percent*	*U.S. dol. per lb.*
Leaf or stalks	20	50 (percent)	--	20	--
Manufactured:					
Cigars	75	730	--	75	([3])
Cigarettes	75	730	--	75	([4])
Smoking	75	615	--	75	([5])
Chewing and snuff	75	615	--	75	([5])

[1] Imports from Franc zone and EC pay only fiscal duty and other taxes. Imports from United States pay customs duty, fiscal duty and other taxes. There is a statistical tax of 1 percent c.i.f., a "standard tax" 22 percent of duty and tax paid value, a consumption tax 500-600 CFA per kilo, and a transaction tax 25 percent of duty and tax paid value.

[2] France paid only the fiscal tax and no customs duty, while other countries paid both.

[3] Add a transaction tax of $0.17, and a fiscal duty of $1.34.

[4] Add a transaction tax of $0.10, and a fiscal duty of $1.34.

[5] Add a transaction tax of $0.04, and a fiscal duty of $1.13.

Conversion rate, 1957 and 1968: 246.8 CFA francs = US$1.00, and a change in the currency exchange rate August 11, 1969: 277.7 CFA francs = US$1.00.

RHODESIA

Item	Most-favored-nation rate[1]					
	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [2]
Tobacco:	£ s d *per lb.*	*Percent*	*U.S. dol. per lb.*	£ s d *per ld.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	[3] 0 5 0	–	0.70	0 5 0	–	0.70
Manufactured:						
Cigars and	[2] 1 0 0	15		0 10 6	15	–
Cigarettes	0 19 0	15		0 10 0	15	–
Snuff	0 4 0	–	1.56	0 4 0	–	.56
Other	0 7 0	–	1.98	0 5 0	–	.70
Manufactured:						
For cigarettes	0 14 0	–	1.96	0 5 0	–	.70

[1] Rhodesia grants the U.K. a preference on cigars amounting to 28 cents per pound. [2] Conversion rate, 1957 & 1968: 1 Rhodesian pound (20 shillings) = US$2.80. [3] Rate in 1965.

Note: Preferential rates are retained for Rhodesia's trading partners in Southern Africa; South Africa, Swaziland, Butswana, Lesotho, Angola, Mazambique and Malawi.

SEYCHELLES

Item	1968			
	Preferential rate		General rate	
	Specific rate (local currency)	Total duty, U.S. equiv.	Specific rate (local currency)	Total duty, U.S. equiv.
Tobacco:	*Rupee per kg.*	*U.S. dol. per lb.*	*Rupee per kg.*	*U.S. dol. per lb.*
Unmanufactured	33.45	2.73	39.95	3.26
Manufactured:				
Cigarettes	6.15 (per 100 cigarettes)	5.00	8.85 (per 100 cigarettes)	7.22
Smoking, chewing & snuff	38.20	3.12	45.60	3.72

Conversion rate: 5.555 rupees = US$1.00.

SIERRA LEONE

Item	Preferential rate		General rate		
	1968	1957	1968		1957
	Total duty, U.S. equiv.	Total duty, U.S. equiv.	Leone per lb.	Total duty, U.S. equiv.	Total duty, U.S. equiv.
Tobacco:	*U.S. dol. per lb.*	*U.S. dol. per lb.*	*Leone per lb.*	*U.S. dol. per lb.*	*U.S. dol. per lb.*
Unmanufactured	([1])	0.66	0.40	.48	.70
Manufactured:					
Cigars	([1])	2.17	2.50	3.00	2.47
Cigarettes	([1])	--	4.60	5.52	4.48
Snuff	([1])	1.39	1.09	1.31	1.53
Other, n.e.s	([1])	--	1.50	1.80	2.38

Conversion rate, 1957: 1 West African pound (20 shillings) = US$2.80, and 1968: 1 Leone = US$1.20. [1] No preferential rates given.

SOMALI REPUBLIC

Item	1968			1957[1]	
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.	Specific rate (local currency)	Total duty, U.S. equiv.
Tobacco:	*Somali per kg.*	*Percent*	*U.S. dol. per lb.*	*Somali per kg.*	*U.S. dol. per lb.*
Unmanufactured	Free	--	--	5 00	0.32
Manufactured:					
Cigars	--	25	--	100 00	6.39
Cigarettes	--	25	--	100 00	6.39
Other	--	25	--	75 00	4.79

[1] Duty chargeable by the Monoply. Conversion rate, 1957: 7 Somali (shillings) = US$1.00 and 1968: 7.143 Somali Shillings = US$1.00.

SOUTH AFRICA, REPUBLIC OF

Item	Most-favored-nation rate			
	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Total duty, U.S. equiv.[2]
Tobacco:	*S.A. cents per lb.*	*U.S. dol. per lb.*	*s d per lb.*	*U.S. dol. per lb.*
Unmanufactured	([3]) 35	0.49	[3] 3 6	0.49
Manufactured:				
Cigars	70	.98	11 4	1.59
Cigarettes	([4])([5]) 205 per 1,000 cigarettes	2.52	[4] 8 0	2.60
Cigarette tobacco (cut)	([6]) 18	.25	7 0	.98
Pipe tobacco	([7])		7 6	1.05
Snuff	40	.56	4 0	.56

[1] Conversion rate, 1968: 100 South African cents (1 rand) = US$1.40. [2] Conversion rate, 1957: 1 pound (20 shillings) = US$2.80. [3] 2 million pounds of Rhodesian (mainly flue-cured) and 500,000 pounds of Malawi tobacco (mainly burley) are annually imported on a *duty free basis.* [4] Plus 5 S.A. cents per 10 (stamp duty), plus 25½ S.A. cents per lb. tobacco content, plus 115 S.A. cents per pound tobacco content in respect of cigarettes where the weight of tobacco exceeds 3 pounds per 1,000 cigarettes. [5] A preferential rate of 105 S.A. cents per 1,000 cigarettes applies for Rhodesia and Malawi. [6] Plus 5 S.A. cents per 2 ounces or portion thereof (stamp duty), plus 103 S.A. cents per pounds of tobacco. [7] 75% of value or 114½ S.A. cents per pound net weight, whichever is the highest.

SUDAN

Item	1968		1957	
	Specific rate (local currency)	Total duty, U.S. equiv. [1,2,3]	Specific rate (local currency)	Total duty, U.S. equiv. [1,2,3]
Tobacco:	£ *m/m*	*U.S. dol.*	£ *m/m*	*U.S. dol.*
Unmanufactured:	*per kg.*	*per lb.*	*per kg.*	*per lb.*
Unstripped or stripped	3.000	3.96	3.000	3.96
Manufactured:				
Cigars	3.450	4.54	3.450	4.54
Cigarettes	3.450	4.54	3.450	4.54
Cut, powdered and pressed	3.450	4.54	3.450	4.54

[1] Conversion rate, 1957 and 1968: 1 Sudanese pound (1,000 milliemes) = US$2.87. [2] Includes a quay duty of 1.2 percent. [3] Not included is a turnover or consumption tax on cigars, cigarettes and other manufactured products.

TOGO

Item	1968	
	Specific rate (local currency)	Total duty, U.S. equiv.
Tobacco:	*Francs per Kilogram*	*U.S. dollars per pound*
Unmanufactured	80 *(percent)*	–
Manufactured:		
Cigars	680	1.11
Cigarettes	500	.82
Smoking	400	.65
Chewing and snuff	550	.90

Note: The added taxes are: Stamp Tax of 2 percent CIF; Transactions 17 percent of duty and tax paid value; Phytosanitary Tax of 125 CFA per ton on tobacco; and a Statistical Tax 1 percent CIF.

Conversion rate; 1968: 246.8 CFA francs = US$1.00. Effective August 11, 1969 the rate of exchange 277.7 CFA francs = US$1.00.

TUNISIA

Item	1968		1957
	Specific rate (local currency)	Total duty, U.S. equivalent[1]	Specific rate (local currency)
Tobacco:	*Dinars per kg.*	*U.S. dol. per kg.*	*Dinars per kg.*
Unmanufactured	([2])	([2])	([3])
Manufactured:			
Cigars & cheroots	7	6.10	([3])
Cigarettes	7	6.10	([3])
Smoking	7	6.10	([3])

[1] Conversion rate, 1957: 1 dinar = US$2.38, and 1968: 1 dinar = US$1.923.
[2] Monopoly exempt. [3] Not currently available.

Note: Tobacco and products may only be imported by the Tobacco Monopoly.

The assessment of Taxes on imports is complicated by the numerous levies which are added one to the other. Additional taxes solely on imports are customs formality tax of 1.8% and production tax, with rates between 12.5 & 15.5 percent.

UNITED ARAB REPUBLIC (EGYPT)

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1,2]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. [1,2]
Tobacco:	*Egypt £ per kg.*	*Percent*	*U.S. dol. per lb.*	*Egypt £ per kg.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured:						
Unstemmed	6.10	–	6.36	3.00	–	4.12
Stemmed	4.00	–	4.17	3.00	–	4.12
Manufactured:						
Cigars	12.00	–	12.52	4.0	70	–
Cigarettes, cut or pressed tobacco, and snuff	8.00	–	8.35	4.0	50	–

[1] Conversion rate, 1968: 1 Egyptian pound (100 piastres) = US$2.30. Conversion rate, 1957: 1 Egyptian pound (100 piastres) = US$2.88. [2] Includes additional duties: Surtax 8 percent ad valorem, exchange tax 7 percent ad valorem, statistical tax 1 percent ad valorem, only on leaf 0.5 percent ad valorem, paving dues 1.5 percent of custom duties, quay charge 0.3 percent of custom duties, quay duty 10 percent of custom duties, and marine transport tax 0.2 percent.

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UPPER VOLTA (Member of WACU)

Item	1968[1]			1957[2]	
	Customs Duty	Fiscal Duty	Total duty, U.S. equivalent	Customs Duty	Total duty, U.S. equivalent
Tobacco:		*Francs*	*U.S. dollar*		*U.S. dollar*
Unmanufactured:	*Percent*	*per kg.*	*per pound*	*Percent*	*per pound*
Leaf or stalks	20	50	–	20	–
Manufactured:		*(percent)*			
Cigars	75	730	–	75	([3])
Cigarettes	75	730	–	75	([4])
Smoking	75	615	–	75	([5])
Chewing and snuff	75	615	–	75	([5])

[1] Imports from the EC and the Franc zone are exempt from payment of the Customs Duty. They are, however, subject to the Fiscal Duty and all other taxes. Imports from the U.S. are subject to all taxes and duties, including the Custom Duty. The following taxes listed apply to all tobacco imports of CIF value: Statistical tax 1 percent; Temporary Development tax 10 percent; Compensating tax 3 percent; Temporary Support Tax 1.5 percent; Standard Tax 25 percent of amount of duty and statistical tax paid. There is in addition a tobacco tax of 250 francs per kilo on manufactured tobacco only.
[2] France paid only the fiscal tax and no customs duty, while other countries paid both.
[3] Add a transaction tax of $0.17, and a fiscal duty of $1.34.
[4] Add a transaction tax of $0.10, and a fiscal duty of $1.34.
[5] Add a transaction tax of $0.04, and a fiscal duty of $1.13.

Conversion rate, 1957 and 1968: 246.8 CFA francs = US$1.00, and on August 11, 1969 the currency exchange rate changed to 277.7 CFA francs = US1.00.

ZAMBIA

Item	1968			1957		
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.[1]
Tobacco:	*Kwacha per lb.*	*Percent*	*U.S. dol. per lb.*	£ s d *per lb.*	*Percent*	*U.S. dol. per lb.*
Unmanufactured	0.67	–	0.94	0 5 0	–	0.70
Manufactured:						
Cigars and cigarillos	3.00	30		0 10 6	15	–
Cigarettes	5.00	30		0 10 0	15	–
Snuff	.30	–	.42	0 4 0	–	.56
Manufactured:						
For cigarettes	1.50	–	2.10	0 5 0	–	.70
Other, n.e.s	.75	–	1.05	0 5 0	–	.70

[1] Conversion rate, 1957: 1 pound (20 shillings) = US$2.80 and 1968: 1 Zambian Kwacha (100 ngwee) = US$1.40.

Note: There are no additional taxes on imports, except for excise taxes on imported cigarettes.

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Preferences:

Preferences granted or received on tobacco and tobacco products in Africa are briefly as follows:

Country	Preference on leaf	Preference on products
Algeria	Receives preference on exports to Common Market.	Receives preference on exports to Common Market
Gambia	Grants Br. Commonwealth pref. of 3¢ per pound.	Br. Commonwealth pref. equivalent to 24¢ per pound on cigarettes
Rhodesia	None	Grants Br. Commonwealth pref. equivalent to 28¢ per pound on cigars from U.K.
South Africa, Rep. of	An agreement exists with Rhodesia and Malawi for duty-free entry of specified quotas. 2 mil. lbs. of Rhodesian (mainly flue-cured) and .5 mil. lbs. of Malawi tobacco.	Rhodesia and Malawi receive a reduction of 105 cents per 1,000 cigarettes.
Malagasy Republic . . .	Malagasy Republic tobacco moves duty-free into Metropolitan Frances and receives preference in the other EC countries.	None
Malawi	Receives Commonwealth Preference in the United Kingdom.	U.K. receives additional preference on cigars of 28¢ per lb. besides the MFN rate.
United Arab Republic	Grants a preference to Syria on leaf.	None
Angola	Receives preference of 15 cents per pound on light tobaccos exported to Portugal.	None
Mozambique	Receives preference of 15 cents per pound on light tobaccos exported to Portugal.	None
Seychelles Islands	Grants Br. Commonwealth preference of 53¢ per lb. on leaf.	Grants Br. Commonwealth pref. $2.22 per lb. on cigarettes; 60¢ per lb. on smoking, chewing, and snuff.

* U.S. GOVERNMENT PRINTING OFFICE : 1970—434-916/FAS-26